



PUBLISHED BY AUTHORITY

SIMLA, SATURDAY, JUNE 22, 1963 (ASADHA 1, 1885)

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III—SECTION 4

Miscellaneous Notifications Including Notifications, Orders, Advertisements and Notices issued by Statutory Bodies

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Chartered Accountants)

NOTIFICATION

New Delhi-1, the 10th June 1963

No. 1-CA(30)/63—The following draft of the Regulations under the Chartered Accountants Act, 1949 (XXXVIII of 1949), which it is proposed to make in exercise of the powers conferred by sub-sections (1) and (3) of Section 30 of the said Act, is published for information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken up for consideration on or after the 10th August 1963.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Council of the Institute of Chartered Accountants of India, New Delhi.

For the existing Chartered Accountants Regulations 1949, substitute the following:—

CHAPTER I

PRELIMINARY

1. *Short title and commencement*—(1) These Regulations may be called the Chartered Accountants Regulations, 1963.

(2) They shall come into force on such date as the Council may by notification in the Gazette of India appoint in this behalf.

2. *Interpretation*—(1) In these Regulations, unless there is anything repugnant in the subject or context—

- (i) "Act" means the Chartered Accountants Act, 1949 (XXXVIII of 1949);
- (ii) "annual meeting" means the first meeting of the Council held after the 1st day of August of each year;
- (iii) "appropriate Form" means a Form contained in Schedule 'A', suitable for the purpose, modified where necessary;

- (iv) "articled clerk" means a clerk engaged under articles by a member entitled to train articled clerks under these Regulations;
- (v) "certificate of practice" means a certificate granted under these Regulations entitling the holder to practise as a chartered accountant;
- (vi) "fellow" means a fellow of the Institute;
- (vii) "graduate" means a graduate of a University constituted by law in India or a graduate of any other University recognised by the Central Government;
- (viii) "member" means a member of the Institute;
- (ix) "President" means the President for the time being elected under section 12 and in his absence the Vice-President for the time being elected under section 12;
- (x) "Professional address" means an address of the place of business that is to say, the place where a member is carrying on his profession (or where he is carrying on the profession at more than one place, the principal place) or the place of employment if he is employed and shall include, where necessary, the place of residence if the member neither carries on the profession nor is employed;
- (xi) "Schedule" means a Schedule annexed to these Regulations;
- (xii) "Secretary" means the Secretary or any Deputy or Assistant Secretary appointed by the Council or any person acting as the Secretary under the direction of the Council;
- (xiii) "section" and "sub-section" mean a section and sub-section of the Act;
- (xiv) "Service as an audit clerk" means service as an audit clerk in the office of a member entitled to engage and train articled clerks under these Regulations.

(2) All words and expressions used herein and not defined in these Regulations but defined in the Act shall have the meanings respectively assigned to them in the Act.

(3) The General Clauses Act 1897 (X of 1897) shall apply so far as may be, to the interpretation of these Regulations as it applies to the interpretation of the Central Acts.

CHAPTER II

MEMBERS

3. *Register*—The Register of members shall be in the appropriate Form.

4. *Qualifications for members*—Subject to the provisions of sections 4 and 8, a person shall be entitled to have his name entered in the Register if he:

- (a) has passed the examinations and completed the practical training specified in Schedule B; or
- (b) possesses qualifications recognised by the Council as equivalent to the examinations and the practical training referred to in clause (a) above; or
- (c) is eligible under clauses (i), (ii) or (iv) of sub-section (1) of section 4:

Provided that a person shall not be entitled if he, in the opinion of the Council,

- (a) has at any time solicited clients or professional work either directly or indirectly, by circular, advertisement, personal communication or interview or by any other means; or
- (b) has at any time advertised his professional attainments or services; or
- (c) has done at any time anything which aims at publicity or amounts to canvassing with a view to setting up practice as a chartered accountant; or
- (d) is not a fit person to be enrolled as a member in view of his antecedents.

5. *Application for membership*—(1) (a) A person who desires to have his name entered in the Register shall submit to the Secretary an application, in the appropriate Form, together with documentary evidence about his eligibility for membership and the fee prescribed in these Regulations.

(b) An associate who desires to be admitted as a fellow shall submit to the Secretary an application, in the appropriate Form, together with the prescribed entrance fee.

(2) The applicant shall furnish such further information as the Council may, from time to time, require.

(3) For the purposes of sub-section (3) of section 5, an associate shall be deemed to have acquired experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant, if he:

- (i) being in Government service, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, any post in Class I or equivalent thereto, not below the rank of (a) an Income-tax Officer, (b) an Accounts Officer, (c) an Audit Officer, (d) a Financial Officer, (e) an Officer in the Department of Company Law Administration, (f) a Deputy Registrar of Co-operative Societies, (g) an Officer in the Department of Commercial Taxes, etc.;
- (ii) being employed in a private or Government, industrial, commercial or trading undertaking, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, a post not below the rank of a Chief Accountant, a Deputy Chief Accountant, an Internal Auditor or any equivalent post carrying duties relating to accounts, cost accounts, audit, financial, taxation and/or secretarial work;
- (iii) being employed under a statutory authority, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, any post equivalent to any of those mentioned in clause (ii) above;
- (iv) being employed under a local authority, is ordinarily holding or has ordinarily held for a continuous period of not less than five years, any post equivalent to any of those mentioned in clause (ii) above, provided the local authority has within its jurisdiction a population of not less than five lakhs of persons during each of the five years of his service;

- (v) has served for a continuous period of not less than five years as a full time paid assistant under a chartered accountant in practice or a firm of such chartered accountants:

Provided that the Council may, in its discretion, consider any other experience not specifically mentioned in clauses (i), (ii), (iii), (iv) or (v) above, as equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant.

Explanation I—A member shall be deemed to have acquired the experience normally acquired as a result of continuous practice for a period of five years as a chartered accountant;

- (a) if he has served continuously for a period of not less than five years in any one or more posts mentioned in clauses (i), (ii), (iii), (iv) and (v) above; or
- (b) if he has partly been in practice and partly served in any one or more posts mentioned in clauses (i), (ii), (iii), (iv) and (v) above, so that the total period of practice and service shall not be less than five years, provided there is no break between the practice and the service.

Explanation II—For the purpose of clause (ii) above, the private or Government, industrial, commercial or trading undertaking shall have at all material times (a) a minimum paid up capital of twenty-five lakhs of rupees or (b) a minimum turnover of fifty lakhs of rupees or (c) a minimum paid-up capital of ten lakhs of rupees and a minimum turnover of thirty lakhs of rupees.

6. *Fees*—(1) A person applying for the membership of the Institute shall pay an entrance fee of three hundred rupees:

Provided that he may pay one hundred rupees along with his application and the balance of two hundred rupees in two instalments of one hundred rupees each, the first to be paid within twelve months and the second within twenty four months of the date of his being enrolled as a member.

(2) An associate applying for admission as a fellow shall pay an entrance fee of two hundred rupees.

(3) An associate shall pay an annual membership fee of twenty-eight rupees which shall be due and payable on the 1st day of April in each year:

Provided that half the amount of the annual membership fee shall be payable by a person admitted on or after the 1st day of October and before the 1st day of April next following.

(4) A fellow shall pay an annual membership fee of eighty-three rupees which shall be due and payable on the 1st day of April in each year:

Provided that an associate, on being admitted as a fellow in the course of the year, shall pay fifty-five rupees only for that year.

(5) A member in practice shall pay an annual certificate fee of twenty-eight rupees which shall be due and payable on the 1st day of April in each year.

(6) A member shall pay to the Council, for the benefit of the Regional Council within whose territorial jurisdiction his professional address is situate, an annual fee of six rupees which shall be due and payable on the 1st day of April in each year.

7. *Refund of fee*—A person whose application for admission to the membership of the Institute or whose application for a certificate of practice is not accepted by the Council, shall be entitled to a refund of the fee paid by him.

8. *Certificate of membership*—If the application is accepted by the Council, the applicant's name shall be entered in the Register and a certificate of membership in the appropriate Form shall be issued to him.

9. *Certificate of practice*—(1) (i) A member may apply to the Council for a certificate entitling him to practise as a chartered accountant throughout India.

(ii) An application for the grant or renewal of a certificate shall be accompanied by the annual certificate fee and shall be in the appropriate Form.

(iii) The certificate shall be issued in the appropriate Form and shall be valid until the 30th day of June of the following year.

(iv) The validity of the certificate issued in the appropriate Form shall be extended from time to time by a certificate by the Secretary in the appropriate Form.

(2) On his ceasing to be in practice, a member shall inform the Council as soon as may be but in any case not later than one month from the date he ceased to practise.

10. *Cancellation of a certificate of practice*—(1) A certificate of practice shall be cancelled—

(i) when the name of the holder of the certificate is removed from the Register; or

(ii) when the Council is satisfied that such certificate was issued on the basis of incorrect, misleading or false information, or by mistake or inadvertence; or

(iii) when a member has ceased to practise.

(2) The cancellation of a certificate shall be effective:—

(a) in a case falling under clause (i) of sub-regulation (1) from the date on which and during the period for which the name of the holder of the certificate was removed from the Register; and

(b) in any other case from such date and for such period as the Council may determine.

(3) Where a certificate is cancelled, the date from which and the period for which the certificate shall stand cancelled, shall be communicated to the member and shall also be notified in the Gazette of India.

11. *Complaints and enquiries relating to misconduct of members*—(1) Subject to the provisions of this regulation, a complaint against a member under section 21 shall be investigated and all other enquiries relating to misconduct of such member shall be held by the Disciplinary Committee:

Provided that if the subject matter of a complaint is, in the opinion of the President, substantially the same as has been covered by any previous complaint or information received, the Secretary shall file the said complaint without any further action and inform the complainant accordingly.

(2) A complaint under section 21 shall be in the appropriate Form.

(3) Such complaint shall contain the following particulars, namely:

(a) the acts and omissions which, if proved, would render the person complained against guilty of professional or other misconduct.

(b) the oral and/or documentary evidence relied upon in support of the allegations made in the complaint.

(4) The Secretary shall return a complaint which is not in the appropriate Form or which does not contain the aforesaid particulars to the complainant for representation after removing the objections thereto and within such time as the Secretary may specify.

(5) Ordinarily within sixty days of the receipt of a complaint under section 21, the Secretary shall—

(a) if the complaint is against a member, send a copy thereof to such member at his professional address or his residential address, if he has no professional address, as entered in the Register;

(b) if the complaint is against a firm, send a copy thereof to the firm at the address of its head office, as entered in the register of offices and firms, with a notice calling upon the firm to disclose the name of the member who is answerable to the charge of misconduct and send a copy of the complaint to him.

Explanation—A notice to the firm shall be deemed to be a notice to all the members who are partners or employees of that firm.

(6) A member against whom the complaint is made (hereinafter referred to as the respondent) may, within fourteen days of the service of a copy of the complaint under sub-regulation (5), or within such time as may be extended by the Secretary, forward to the Secretary a written statement in his defence verified in the same manner as the complaint.

(7) On a perusal of the complaint and the written statement, if any, the President may call for such additional particulars or documents connected therewith either from the complainant or the respondent as he may consider expedient.

(8) (i) If on a perusal of the complaint and the written statement, if any, and, other relevant documents, the Council is of opinion that there is a *prima facie* case against the respondent, the Council shall cause an enquiry to be made in the matter by the Disciplinary Committee.

(ii) If, on the other hand, the Council is of opinion that there is no *prima facie* case against the respondent, the complaint shall be filed and the complainant and the respondent shall be informed accordingly.

(9) (i) Any notice issued by the Secretary under this regulation shall be sent to the member or the firm, as the case may be, by registered post with acknowledgement due.

(ii) If any such notice is returned unserved with an endorsement to the effect that the addressee had refused to accept the notice, the notice shall be deemed to have been served.

(iii) If the notice is returned with an endorsement to the effect that the addressee cannot be found at the address given, the Secretary shall ask the complainant to supply to him the correct address of the member or the firm, as the case may be.

(iv) A fresh notice shall be issued to the member or the firm at the correct address.

(10) The provision relating to a notice shall apply '*mutatis mutandis*' to a letter.

12. *Information relating to misconduct of members*—The procedure laid down in regulation 11 shall, so far as may be, apply to any information received under section 21.

13. *Procedure in any enquiry before the Disciplinary Committee*—(1) It shall be the duty of the Secretary to place before the Disciplinary Committee all the facts brought to his knowledge which are relevant for the purpose of the enquiry by the Disciplinary Committee.

(2) The respondent shall have a right to defend himself before the Disciplinary Committee either in person or through a legal practitioner or any other member.

(3) Except as otherwise provided in these Regulations, the Disciplinary Committee shall have the power to regulate its procedure in such manner as it considers just and expedient.

(4) Where, in the course of an enquiry, the personnel of the Disciplinary Committee is changed for any reason whatsoever, the respondent shall have the right to have the enquiry made *de novo* and if he exercises that right, the enquiry shall be conducted *de novo*.

14. *Report of the Disciplinary Committee*—(1) The Disciplinary Committee shall submit its report to the Council.

(2) The Council shall consider the report of the Disciplinary Committee and if, in its opinion, a further enquiry is necessary, shall cause such further enquiry to be made whereupon a further report shall be submitted by the Disciplinary Committee.

(3) The Council shall, on the consideration of the report and the further report, if any, record its findings.

(4) If the finding is that there is no case for passing one of the orders specified in clauses (a) or (b) of sub-section (4) of Section 21, the complainant and the respondent shall be informed accordingly.

15. *Procedure in a hearing before the Council*—(1) If the Council, in view of its findings, is of opinion that there is a case for passing one of the orders specified in clauses (a) or (b) of sub-section (4) of section 21, it shall—

- (a) furnish to the respondent a copy of the report of the Disciplinary Committee and a copy of its findings; and
- (b) give him a notice indicating the order proposed to be passed against him and calling upon him to appear before it on a specified date or if he does not wish to be heard in person, to send within a specified time, such representation in writing as he may wish to make against the proposed order.

(2) The scope of the hearing or of the representation in writing, as the case may be, shall be restricted to the order proposed to be passed.

(3) The Council shall, after hearing the respondent, if he appears in person, or after considering the representation, if any, made by him, pass such orders as it may think fit.

(4) The orders passed by the Council shall be communicated to the complainant and the respondent.

16. *Notification of removal*—The removal of a member's name from the Register shall be notified in the Gazette of India and shall also be communicated in writing to him.

17. *Restoration to membership*—The Council may, on an application in the appropriate Form, received in this behalf from a member whose name has been permanently or temporarily removed from the Register restore his name, if he is otherwise eligible to such membership, on his paying before such restoration, the balance of the entrance fee, if any, the annual membership fee and the annual fee on behalf of the Regional Council for the year during which his name is restored, and, if his name has been removed under clause (c) of sub-section (1) of section 20, a restoration fee of twentyfive rupees together with the arrears on account of the annual membership fee, subject to a maximum of three hundred rupees:

Provided that the restoration of a member's name which was removed under the orders of the High Court shall be effected only in accordance with such orders.

18. *Notification of restoration*—The restoration of a member's name to the Register shall be notified in the Gazette of India and shall also be communicated in writing to him.

CHAPTER III

EXAMINATIONS

19. *Conditions to become a member*—Except as otherwise provided for in the Act or these Regulations, a person wishing to qualify himself for membership of the Institute shall pass the Preliminary, Intermediate and Final Examinations, and complete the practical training, as provided in Schedule B.

20. *Conduct of examinations*—(1) The examinations shall be conducted in such manner and at such times and places as the Council may direct:

Provided that there shall be at least one examination in each year.

(2) The dates and places of the examination and other particulars shall be notified in the Gazette of India.

21. *Application for admission to an examination*—An application for admission to an examination shall be made in the approved form a copy of which may be obtained from the Secretary and, together with the fee fixed for the examination, shall be sent so as to reach the Council in accordance with the directions given by it.

22. *Right to refuse admission to examination*—(1) The Examination Committee or a person authorised by it in this behalf may, for a sufficient reason to be recorded, refuse to admit a candidate to an examination or admit him to an examination, subject to such conditions as it or he may consider to be responsible in the circumstances of the case or may for any sufficient reason to be recorded, refuse a candidate admission to an examination hall or expel him from an examination hall, after he has been admitted to it in the usual course.

(2) Notwithstanding the fact that a candidate has obtained the minimum number of marks for passing an examination, the Examination Committee may after giving an opportunity to the candidate of being heard, for reasons to be recorded in writing, refuse to declare him to have passed the examination.

(3) Any order passed by the Examination Committee or the person authorised by it, may be reviewed either by the Council or an authority appointed by it for this purpose.

23. *Refund of fees*—(1) The fee paid by a candidate who has been admitted to an examination, shall not, except as otherwise provided in sub-regulation (2), be refunded.

(2) Where a candidate applies to the Council within fifteen days of the last date of the examination, for the transfer of the fee for the examination on the ground that he was prevented from attending the examination on account of circumstances beyond his control, the Council may permit the fee paid by such a candidate to be appropriated towards the fee payable for the next examination only.

24. *Candidates to be supplied with admission tickets*—An admission ticket stating the place, dates and times at which the candidate may present himself for an examination shall be sent to each candidate to the address given by him in his application so as to reach him not less than fourteen days before the commencement of the examination.

25. *Examination Results*—(1) (a) A list of candidates declared successful at each examination shall be published.

(b) The names of candidates obtaining distinction in the examination shall be indicated in the list.

(c) Every candidate shall be individually informed of his result.

(2) Notwithstanding anything contained in schedule B, the Council may, in its discretion, vary the minimum number of marks required for passing an examination.

(3) A candidate who passes at one sitting an examination with seventy percent of the total marks for all the papers for that examination shall be considered to have passed the examination with distinction.

(4) (i) Information as to whether a candidate's answers in any particular paper or papers of any examination have been examined and marked shall be supplied to the candidate on his submitting within a month of the declaration of the result of the said examination, an application accompanied by a fee of ten rupees for all or any of the papers.

(ii) The fee shall be only for verifying whether the candidate's answers in any particular paper or papers have been examined and marked, and not for the re-examination of the answers.

(iii) The marks obtained by a candidate in individual questions or in sections of a paper shall not be supplied.

(iv) If as a result of such verification, it is discovered that there has been either an omission to examine or mark any answer or answers or there has been a mistake in the totalling of the marks, the fee for verification shall be refunded in full to the candidate.

(5) Every candidate shall be furnished free with a statement of marks obtained by him in the papers in which he has appeared in the examination:

Provided that if a request for the statement of marks secured by a candidate at any examination is received after the expiry of two months, from the date of the declaration of the result of the examination, the statement shall be furnished on payment of a fee of two rupees for each paper, subject to a maximum of five rupees for all the papers in the case of the Preliminary or the Intermediate Examination or in any one Group of the Final Examination and ten rupees for all the papers of the Final Examination.

26. *Examination certificates*—A candidate passing the Preliminary, Intermediate and Final Examinations shall be granted a certificate to that effect in the appropriate Form.

27. *Disciplinary action in connection with examinations*—If a candidate is reported to have behaved in a disorderly manner in or near an examination hall or is reported to have resorted to or attempted to have resorted to unfair means for the purpose of passing an examination, the Council may, on receipt of a report to that effect and after such investigation as it may deem necessary, take such disciplinary action as it may think fit, provided that an opportunity shall be given to the candidate of being heard before an order adverse to him is passed.

Explanation—Disciplinary action may include the cancellation of any examination result in relation to the candidate.

28. *Examiners*—The Council shall, in consultation with the Examination Committee, maintain a list of approved examiners for the purpose of the examinations under these Regulations.

CHAPTER IV

ARTICLED AND AUDIT CLERKS

29. *Engagement of articled clerks*—(1) (a) Associates and fellows, who are in practice, or who are deemed to be in practice within the meaning of sub-section (2) of section 2, shall, subject to the provisions of these Regulations, be entitled to engage and train articled clerks.

(b) A fellow in practice may engage two articled clerks:

Provided that if he has been in continuous practice for not less than seven years, (including practice before the commencement of the Act) or if he has been in continuous practice as a fellow for not less than two years, he may engage three articled clerks:

Provided further that if he has been in continuous practice for not less than fifteen years (including practice before the commencement of the Act) or has been in continuous practice as a fellow for not less than ten years, he may engage four articled clerks.

(c) An associate in continuous practice for not less than three years (including practice before the commencement of the Act) may engage one articled clerk.

(d) An associate or a fellow in the service of a chartered accountant in practice or a firm of such chartered accountants and who has been in practice and/or in service for a continuous period of not less than three years with a chartered accountant in practice or a firm of such chartered accountants may engage one articled clerk:

Explanation I—For the purpose of this regulation, a member in practice means a member who is, in the opinion of the Council, mainly engaged in practice which is suitable for training an articled clerk for the profession of accountancy.

Explanation II—A member who ceases to be in practice or gives up service under a chartered accountant in practice or a firm of such chartered accountants and who at the time of such discontinuance of such practice or such not engage any articled clerk, if subsequently he sets up practice or takes up service under a chartered accountant in practice or a firm of such chartered accountants until such time as the articled clerk who was serving under him previously, completes the period of his articles.

(2) The Council may, subject to such terms and conditions as it may deem fit, relax in any case any of the provisions of this regulation.

30. *Member not to engage in India articled clerks under the bye-laws of any other Institute or Society*—No member shall engage in India, articled clerks under the bye-laws of any other Institute or Society, except in accordance with the permission granted by the Council.

31. *Premium from articled clerks*—(1) No articled clerk shall be required to pay a premium exceeding two thousand rupees.

(2) Subject to satisfactory service and good conduct of the articled clerk, any premium charged by the employer shall be refunded by him in full to the articled clerk in such instalments as the former may deem fit but in any case not later than fourteen days after the date of the completion or termination of the articles, as the case may be.

(3) Where the premium charged by the employer exceeds five hundred rupees, it shall be deposited in the separate account with a scheduled bank; but where such premium is to be refunded in a lump sum, it shall be kept as a fixed deposit with a scheduled bank and together with the interest accrued thereon shall subject to satisfactory service and good conduct of the articled clerk, be refunded to him not later than fourteen days after the date of completion or termination of articles, as the case may be:

Provided that if the articles are cancelled under regulation 37, the premium or balance of the premium, if any, shall be transferred by the employer to the Council for such use as it may deem fit.

(4) Where an articled clerk does not complete the articles, any dispute between him and the employer in relation to the refund of the premium shall be referred to the Council and the decision of the Council thereon shall be binding on the articled clerk and the employer.

32. *Admission to articleship*—(1) A member entitled to engage articled clerks under these Regulations shall, before accepting a person as an articled clerk satisfy himself that: (a) his professional practice or that of his employer, if he is an employee of a chartered accountant in practice or a firm of such chartered accountants, is suitable for the purpose of training articled clerks and; (b) such person: (i) is not less than sixteen years of age on the date of commencement of the articles and (ii) either has passed the Preliminary Examination or the Intermediate Examination under these Regulations or is a graduate or has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education, or has passed the Government Diploma in Accountancy Examination or an Examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy:

Provided that nothing contained in this regulation shall prevent him from engaging as an articled clerk a person who had entered into articles or audit service previous to the 1st day of July 1956.

(2) A member entitled to train articled clerks shall, before executing the articles in the appropriate Form, require a person who is to be articled to him to serve him for a period of sixty days, hereinafter referred to as Preliminary Service.

(3) Registration of such Preliminary Service shall be made with the Council within a period of ten days from the date of the commencement of such service.

(4) If on completion of such service, the member is satisfied that the person is suitable for the profession, the articles shall be executed in the appropriate Form and the period of articles shall be taken to have commenced from the date of the commencement of the aforesaid Preliminary Service.

(5) Nothing contained in sub-regulations (2) to (4) shall prevent the member from accepting a person as an articled clerk whose name has previously been entered in the register of articled clerks.

33. *Registration of articled clerk as student*—(1)(a) An articled clerk shall register himself as a student of the coaching organisation set up under the aegis of the Institute.

(b) The articled clerk shall submit, by registered post, through his employer, an application in the approved form with the requisite fee, within ten days from the date of the commencement of the Preliminary Service, for registration as a student of the coaching organisation.

(c) If the application for registration is not submitted within the time specified, the period of service upto a date ten days prior to the date when he submits it for such registration, shall not be counted for the purpose of these Regulations.

(2) Nothing contained in this regulation shall apply to a person who has passed the Government Diploma in Accountancy Examination or an examination recognised as equivalent thereto by the rules for the award of the Government Diplomas in Accountancy or who had entered into articles or audit service before the 1st day of July 1956.

34. *Execution and registration of articles*—(1) (i) The articles shall be executed in the appropriate Form.

(ii) The articles shall be executed on printed forms, which shall be supplied free by the Secretary.

(iii) The articles in duplicate, together with the documentary evidence showing that the conditions laid down in regulation 32 are satisfied shall be sent to the Secretary for registration so as to reach him within ninety days of the commencement of the period of the articles or within thirty days of the execution of the articles, whichever is earlier.

(2) The articles shall be accompanied by a statement in the appropriate Form giving particulars about the name, the father's name, the residence, the date of birth and the educational qualifications of the articled clerk.

(3) The articles shall be stamped and shall be accompanied by a fee of thirty rupees.

(4) The Council may, after giving an opportunity to a clerk of being heard, refuse to register his articles.

35. *Register of articled clerks*—A register of articled clerks shall be maintained by the Council.

36. *Articled clerk not to engage in any other occupation*—Without the previous permission of the Council, no articled clerk shall, during the period of his service as an articled clerk, take any other course of study or training, whether academic or professional, or engage in any business or occupation.

37. *Cancellation of articles*—(1) On proof of misconduct or breach of regulation 36 or breach of any of the covenants contained in the articles, the Council may cancel the registration of the articles or extend the period of the articles, or direct that any period already served under such articles shall not be reckoned as service for the purpose of the period of practical training specified in Schedule B.

(2) The Clerk, the registration of whose articles has been cancelled under this regulation, shall not, except with the permission of the Council, be retained or taken as an articled clerk by any member.

38. *Complaint against the employer*—(1) Where an articled clerk makes a complaint against his employer to the Council, the Council may cause an investigation to be made and take such action as it may consider expedient.

(2) The President may, pending an investigation of the complaint, either terminate or suspend the articles and allow the articled clerk to be accepted as an additional articled clerk by a member, notwithstanding anything contained in regulation 29.

39. *Fresh Articles*—(1) (a) Where the employer has ceased to practise; or

(b) where the employer's name has been removed from the Register; or

(c) where the employer is dead; or

(d) where the articles are terminated under sub-regulation (1) of regulation 41; or

(e) for any other valid reason, an articled clerk is not able to complete the term of the articles, he may, with the permission of the President, enter into fresh articles for the remainder of the term of service with another member entitled to engage and train articled clerks.

(2) Such fresh articles shall be executed in the appropriate Form.

(3) The provisions of regulation 34 shall apply 'mutatis mutandis' except that no fee shall be payable by the articled clerk.

40. *Change of status of employer*—(1) Where a salaried employee of a chartered accountant in practice or of a firm of such chartered accountants sets up practice independently, his articled clerk shall remain with him from the date of setting up practice independently:

Provided that the President may, in an appropriate case, direct that the articled clerk shall serve the chartered accountant in practice or the firm of such chartered accountants, as the case may be.

(2) Where a salaried employee of a chartered accountant in practice or of a firm of such chartered accountants does not set up practice independently, his articled clerk shall, subject to the approval of the President, serve the chartered accountant in practice or the firm of such chartered accountants, as the case may be.

(3) In the case referred to in the proviso to sub-regulation (1) or sub-regulation (2), fresh articles shall be executed and the provisions of regulation 34 shall apply 'mutatis mutandis', except that no fee shall be payable by the articled clerk.

41. *Termination or assignment of articles*—(1) Articles may, by agreement between the articled clerk and his employer, be terminated or assigned to another employer.

(2) An assignment under sub-regulation (1) shall be in the appropriate Form.

(3) The provisions of regulation 34 shall apply 'mutatis mutandis' except that no fee shall be payable by the articled clerk.

42. *Supplementary articles*—(1) An articled clerk who has taken leave in excess of the period allowed under regulation 43 shall be required to serve for a period equivalent to the excess leave taken, in continuation of the articles, and for this purpose, execute a supplementary deed of articles in the appropriate Form.

(2) The supplementary deed shall be stamped and shall be sent to the office of the Institute so as to reach within sixty days of the expiry of the old articles.

(3) No fee shall be charged for the registration of the supplementary articles.

43. *Leave to an articled clerk*—(1) An articled clerk shall earn leave at the rate of one sixth of the period for which he has served.

(2) An articled clerk, who has served as an audit clerk immediately before the commencement of his articles, shall, in addition to the leave earned under this regulation, be entitled to leave equal to one-half of the accumulated leave earned by him as an audit clerk, subject to a maximum of two months.

(3) Leave due shall ordinarily be granted if reasonable notice has been given to the employer by the articled clerk.

(4) Leave not earned and due may be granted by the employer subject to the condition that the total leave to be taken by the articled clerk shall not exceed one-sixth of the total period of his articles together with leave due under sub-regulation (2).

(5) For the purpose of preparing for an examination of the Institute, the articled clerk shall be granted by the employer leave for two months or to the extent due, whichever is less, provided an application for the leave has been made at least fifteen days in advance.

(6) Notwithstanding anything contained in sub-regulation (5), the employer may grant to the articled clerk leave for more than two months, if such leave is due to him.

44. *Working hours for an articled clerk*—The working hours of an articled clerk shall, subject to a maximum of thirty five working hours in a week, be regulated by the employer.

45. *Report to the Council*—An employer shall on completion, discontinuance or termination of the service of an articled clerk forthwith issue to the articled clerk a certificate in the appropriate Form, in respect of the service rendered under him and forward a copy thereof to the Council.

46. *Certificate of service on the death of employer*—Where the employer dies, his legal representative or where at the time of his death, he was carrying on practice with another member, the surviving partner shall issue to the articled clerk a certificate in the appropriate Form, in respect of the service rendered and forward a copy thereof to the Council.

47. *Audit clerks*—(1) A member in continuous practice for a period of not less than three years (including practice before the commencement of the Act) entitled to employ two audit clerks for the purpose of registration with the Institute:

Provided that if he has been in continuous practice for not less than fifteen years (including practice before the commencement of the Act) or has been in continuous practice as a fellow for not less than ten years, he may employ one more audit clerk:

Provided further that the Council may, subject to such terms and conditions as it may deem fit, relax in any case any of the provisions of this regulation.

Explanation—For the purpose of this regulation, a member in practice means a member who is, in the opinion of the Council, mainly engaged in practice which is suitable for training an audit clerk for the profession of accountancy

(2) A member in practice before employing a person for service as an audit clerk shall satisfy himself that such person—

- (a) is not less than sixteen years of age on the date of the commencement of service as an audit clerk, and
- (b) either has passed the Preliminary Examination, or the Intermediate Examination under these Regulations or is a graduate or has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education, or has passed the Government Diploma in Accountancy Examination or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy:

Provided that nothing contained in this regulation shall prevent him from employing as an audit clerk a person who had entered into articles or audit service previous to the 1st day of July 1956

(3) (i) A member entitled to employ audit clerks shall, before sending the particulars for registration as prescribed in regulation 49, require a person who is to be employed as an audit clerk, to serve him for a period of one hundred and twenty days, hereinafter referred to as Preliminary Service.

(ii) Registration of such Preliminary Service shall be made with the Council within a period of ten days from the date of the commencement of such service

(iii) If on completion of such service, the member is satisfied that the person is suitable for the profession, the date of the commencement of audit service shall be taken to be from the date of the commencement of the Preliminary Service.

(4) Nothing contained in sub-regulations (2) and (3) shall prevent a member from employing as an audit clerk, a person whose name is already entered in the register of audit clerks or articled clerks

(5) (i) An audit clerk shall register himself as a student of the coaching organisation set up under the aegis of the Institute

(ii) The audit clerk shall submit by registered post through his employer, an application in the approved form with the requisite fee within ten days from the date of the commencement of audit service or date of the expiry of the Preliminary Service, whichever is later, for registration as a student of the coaching organisation.

(iii) If the application for registration as a student of the said coaching organisation is not submitted within the time specified, the period of service upto a date ten days prior to the date when he submits it for such registration, shall not be counted for the purpose of these regulations

(6) Notwithstanding anything contained in sub-regulation (5), the Examination Committee may relax its provisions in the case of a person who, having entered into audit service before the 1st day of January 1957, has registered himself as a student of the said coaching organisation.

(7) Nothing contained in sub-regulation (5) shall apply to a clerk who has passed the Government Diploma in Accountancy Examination or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy, or who had entered into articles or audit services before the 1st day of July 1956.

48 *Register of audit clerks*—A register of audit clerks shall be maintained by the Council

49. *Registration of service*—(1) The employer shall send to the Council for registration, particulars about the name and address of the employer, the name, the father's name, the residence, the date of birth and the educational qualifications of the audit clerk serving under him, in the appropriate Form, with the date of commencement of such service, so as to reach the Secretary within thirty days from the date of the commencement of the audit service or the date of the expiry of the Preliminary Service, whichever is later

(2) The Council may, after giving an opportunity to a clerk of being heard, refuse to register his service

(3) For the purpose of practical training specified in Schedule 'B', service rendered as an audit clerk shall be counted—

- (a) where the audit clerk has been registered within the time prescribed by sub-regulation (1), from the date of the commencement of service.
- (b) in any other case, from a date one hundred and fifty days prior to the date of receipt in the office of the Institute of application for registration of the audit clerk under sub-regulation (1).

50 *Audit clerk not to engage in any other occupation*—Without the previous permission of the Council, no audit clerk shall, during the period of his service, take any other course of study or training, whether academic or professional, or engage in any business or occupation

51 *Report to the Council*—An employer shall, on completion, discontinuance, or termination of the service of an audit clerk issue to the audit clerk a certificate in the appropriate Form in respect of the service rendered under him and forward a copy thereof to the Council

52 *Certificate of service on the death of employer*—Where the employer dies, his legal representative, or where, at the time of his death, he was carrying on practice with another member, the surviving partner shall issue to the articled clerk a certificate in the appropriate Form, in respect of the service rendered and forward a copy thereof to the Council

53 *Registration fee*—The audit clerk shall, before his name is entered in the register of audit clerks, remit to the Council a registration fee of twenty rupees.

Provided that no fresh registration fee shall be payable—

- (a) Where on the termination of audit service, the audit clerk joins another employer in the same town on the same or the following day, or joins an employer in a different town within seven days from the date of such termination and the new employer sends to the Council the particulars as required by sub-regulation (1) of regulation 49 within thirty days from the date of such termination; or
- (b) where on the termination of the audit service consequent on the death or the removal from the Register of the name of his employer for any reason whatsoever or consequent on his employer being suspended from practice, the audit clerk joins another employer and gets his audit service with his new employer registered with the Council within thirty days from the date of termination of service with his previous employer.

Provided further the President may remit the registration fee in a case where he is satisfied that there were reasonable grounds for the termination report not being sent within the prescribed time or not being sent at all

54 *Leave to audit clerk*—(1) An audit clerk shall earn leave at the rate of one-sixth of the period for which he has served

(2) An audit clerk who has served as an articled clerk immediately before the commencement of his audit service shall, in addition to the leave earned under this regulation, be entitled to leave earned by him as an articled clerk, subject to a maximum of two months

(3) Leave due shall ordinarily be granted if reasonable notice has been given to the employer by the audit clerk

(1) Leave not earned and due may be granted by the employer subject to the condition that the total leave to be taken by the audit clerk shall not exceed one-sixth of the total period of his service together with leave due under sub-regulation (2).

55. *Cancellation of audit service*—(1) On proof of misconduct or breach of regulation 50, the Council may, cancel the registration of the audit service, or extend the period of the audit service or direct that any period of past audit service shall not be reckoned as such service for the purposes of practical training specified in Schedule 'B'.

(2) The clerk whose audit service has been cancelled under this regulation, shall not, except with the permission of the Council, be retained or taken as an audit clerk by a member.

56. *Complaint against the employer*—(1) Where an audit clerk makes a complaint against his employer to the Council, the Council may cause an investigation to be made and take such action as it may consider expedient.

(2) The President may, pending an investigation of the complaint, either terminate or suspend the audit service.

CHAPTER V

STUDENTS' ASSOCIATION

57. *Constitution of students' associations*—(1) The Council may constitute a students' association for each of the regional constituencies as may from time to time be specified by the Central Government under clause (a) of sub-section (2) of section 9.

(2) A students' association shall be constituted in such manner and shall exercise such functions as may be specified by the Council by notification in the Gazette of India.

(3) A students' association shall function subject to the control, supervision and direction of the Council exercised through the respective Regional Council and shall be managed by a managing committee of fifteen members of which three members shall be nominated by the Regional Council.

(4) The Chairman shall be elected by the managing committee.

(5) The Council may establish a branch of a students' association and may issue such directions as it may consider expedient, in regard to the duties and functions of the branch.

(6) Any person who enters into articles or audit service on or after 1st day of April 1957 shall become a member of the students' association of his region and shall remit, for the benefit of his association, a sum of five rupees along with his application for registration of his articles or audit service, as the case may be.

(7) The Council may, from time to time, make financial grants to the students' associations.

CHAPTER VI

ELECTIONS

58. *Dates of election*—The following dates relating to the election of members to the Council, namely the last date for the receipt of nominations, the last date for the withdrawal of nominations, the date or dates of polling, the date for receipt of voting papers by post, the date or dates for the counting of votes and the date for the declaration of the result, shall be decided by the Council and notified by it in the Gazette of India at least three months before such dates.

59. *Members eligible to vote*—(1) A member shall be entitled to vote in an election to the Council from the regional constituency within whose territorial jurisdiction his professional address falls on a date immediately six months prior to the date on which the list of members eligible to vote in the election is published provided his name has been borne on the Register continuously for a period of not less than six months immediately prior to the date of the publication of the list and he is not in arrears in respect of the annual membership fee and the Regional Council fee on the 30th June of the year in which the election is to be conducted.

(2) A member whose name stands removed from the Register on the date on which he is to cast his vote shall not be considered eligible to vote at the election notwithstanding the fact that his name has been published in the list of voters.

60. *Qualifications of members to stand for election*—A fellow whose name is included in the list of voters published under sub-regulation (1) of regulation 62 and who is eligible to vote at the election shall be eligible to stand for election to the Council from the regional constituency in which his name is included.

61. *Number of members to be elected*—The number of members to be elected from each regional constituency shall be one member for every two hundred and fifty members in the constituency, fractions exceeding half being counted as one and fractions equivalent to or less than half being omitted.

Provided that each constituency shall have at least one member elected therefrom to the Council.

62. *List of voters*—(1) At least three months before the date or dates of polling fixed for an election, the Council shall publish a list of members eligible to vote constituencywise showing inter-alia distinctly and separately—

- (i) whether the voter is an associate or a fellow;
- (ii) the polling booth to which the voter is attached and in which he may exercise his franchise; and
- (iii) the location of the polling booth.

Explanation—The address of a member published in the list of voters shall be final for determining the manner in which he shall be entitled to cast his vote or the constituency or the polling booth to which he shall belong for the purposes of casting his vote:

Provided that in a city where there is more than one polling booth, the Secretary may in his discretion, permit a member attached to a booth to vote at another booth, on an application made in this behalf stating the reasons why he wants to vote at the other booth on or before the 15th day of June of the year in which the election is to be held.

(2) The list of members shall be put on the notice board of the Council and the notice boards of the Regional Councils.

(3) The list shall be available on payment of such price as may be fixed by the Council.

(4) The Council shall notify in the Gazette of India and the Institute's journal the fact that such list is available on payment.

(5) At least 3 months before the date or dates of polling fixed for an election, the Council shall publish in the Gazette of India a notice stating the number of members to be elected and calling for nominations of candidates for election by a specified date which shall not be less than 14 days from the date of the publication of the notice.

63. *Nominations*—The nomination of a candidate shall be in the appropriate Form duly signed by the candidate and by the proposer and the seconder both of whom shall be persons entitled to vote in the election and shall be forwarded by registered post to the Secretary by name so as to reach him on or before the specified date.

64. *Fee for election*—(1) A candidate for election shall pay in all a fee of two hundred rupees irrespective of the number of nominations.

(2) A candidate whose nomination is held to be invalid shall be entitled, on an application made by him in this behalf, to the refund in full of the fee.

65. *Withdrawal of candidature*—(1) A candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the Secretary before 3.00 P.M. on the seventh day following the last date fixed for the receipt of nominations.

(2) A candidate who has withdrawn his candidature shall be incompetent to cancel his withdrawal.

(3) The withdrawal of candidature shall be intimated by the Secretary to the other candidates standing for election from the same constituency.

(4) A candidate who has withdrawn his candidature in accordance with sub-regulation (1) shall be entitled, on an application made by him in this behalf, to the refund in full of the fee paid by him under sub-regulation (1) of regulation 64.

66. *Scrutiny of nominations*—(1) The Secretary shall scrutinize the nomination papers of all the candidates, except those whose candidature has been withdrawn under sub-section (1) of regulation 65 and shall endorse on each nomination paper his decision whether he accepts or rejects the nomination.

(2) The Secretary shall record a brief statement of his reasons if he rejects a nomination.

(3) The Secretary shall refuse or reject a nomination if he is satisfied:—

- (i) that the candidate was ineligible to stand for election; or
- (ii) that the proposer or the seconder was not qualified to subscribe to the nomination of the candidate in the appropriate Form; or
- (iii) that the signature of the candidate or of the proposer or the seconder is not genuine or has been obtained by force or fraud; or
- (iv) that the candidate or the proposer or the seconder is in arrears in respect of the annual membership fee and the Regional Council fee on the 1st day of May of the year in which the election is to be held; or
- (v) that there has been a failure to comply with the provisions of regulations 63 and 64.

Explanation—The rejection of the nomination of a candidate by reason of any irregularity in respect of that nomination is no bar to the acceptance of another nomination which is valid in respect of the same candidate.

67. *Appeal against rejection of a nomination*—(1) A candidate whose nomination has been refused or rejected by the Secretary shall have a right of appeal against the decision of the Secretary.

(2) An appeal shall be presented to the Council within ten days of the date on which such refusal or rejection is communicated to him and the same shall be heard by a Committee appointed by the Council in this behalf.

(3) The Committee shall consist of any three persons: Provided that a candidate for the election shall not be a member of the Committee.

(4) The Committee shall have the power to inspect documents, examine witnesses, record evidence, receive affidavits, grant adjournments, and shall have such other powers as may be necessary for the efficient and due performance of its duties.

(5) The decision of the Committee shall be final.

68. *Preparation of lists of valid nominations*—(1) On completion of the scrutiny of the nominations, the Secretary shall forthwith prepare a list of valid nominations for each constituency and cause a copy of the list to be sent by registered post to each candidate from that constituency whose nomination has been accepted as valid.

(2) The list shall contain full names in alphabetical order and the address of the validity nominated candidates for each constituency.

69. *Death or cessation of membership of a candidate*—The death or cessation of membership of a candidate who has been validly nominated, after the date fixed for the withdrawal of candidature, shall not stay the election proceedings.

70. *Candidates deemed to be elected if their number is equal to or less than the number of members to be elected*—(1) Where the number of candidates validly nominated from any constituency is equal to or less than the number of members to be elected from that constituency or where the number of candidates from any constituency becomes equal to or less than the number of members to be elected from that constituency by reason of the death or cessation of membership of one or more candidates before the date fixed for polling, such candidates shall be deemed

to be elected and the Secretary shall declare all such candidates duly elected.

(2) Where the number of such candidates from the constituency is less than the number of members to be elected from that constituency, the Secretary shall commence fresh proceedings for the election of the remaining members to be elected from that constituency.

71. *Admissible number of votes to a voter*—(1) A vote shall have one vote only.

(2) The voter in order to cast his vote:

- (a) shall place on his ballot paper the figure 1 in the square opposite the name of the candidate for whom he desires to vote; and
- (b) may, in addition, place on his ballot paper the figure 2, or the figures 2 and 3, or 2, 3, and 4 and so on, in the squares opposite the names of other candidates in the order of his preference.

72. *Mode of election*—The election shall be by poll and a voter shall cast his vote personally in the booth provided for the purpose except where he is allowed to cast his vote by post, as hereinafter provided.

73. *Polling booths*—The Secretary shall set up such number of polling booths and at such places as he deems necessary:

Provided that, in an area covered by a radius of ten miles from each booth, there shall not be less than 10 voters according to their professional addresses as given in the list of members eligible to vote.

74. *Polling officer*—(1) The Secretary shall appoint a polling officer for each polling booth and may also appoint such other persons as he may deem necessary to assist the polling booth.

(2) The polling officer shall, in addition to performing the duties imposed upon him by these Regulations, be in general charge of all arrangements at the polling booth and may issue orders as to the manner in which persons shall be admitted to the polling booth and generally for the preservation of peace and order at or in the vicinity of the polling booth.

75. *Secret chamber*—(1) There shall be a secret chamber or chambers in each polling booth.

(2) The chamber shall be so arranged that no person may be able to see how a voter has recorded his vote.

76. *Ballot paper*—The ballot paper shall contain a list of the candidates validly nominated for a constituency and shall bear the seal of the Council.

77. *Presence of the candidates and their authorised representatives at the polling booths*—(1) A candidate for election from a constituency shall be entitled to be present at the polling booths in that constituency.

(2) He may appoint members as his authorised representatives who shall be entitled to be present on his behalf at the polling booths in that constituency:

Provided that no more than one authorised representative shall be present at a time at each polling booth.

(3) No appointment of an authorised representative shall be valid unless the candidate has sent to the Secretary the particulars of the authorised representative by registered post so as to reach him at least thirty days before the date fixed for the poll.

(4) For the purposes of sub-regulation (3), the particulars shall include the full name, the membership number and the address of the authorised representative and the number of the polling booth at which he is authorised to be present.

78. *Voting to be in person and not by proxy*—Voting shall be by ballot and a voter desiring to record his vote, shall do so in person and not by proxy.

79. *Appointment of assistants*—The polling officer may employ at the polling booth such persons as he thinks fit to assist him in identifying the voters or for any other purpose.

80. *Identification of voters*—(1) At any time before a ballot paper is delivered to a voter, the polling officer may, of his own accord, if he has reason to doubt the identity of the voter or his right to vote at the polling booth, and shall, if so required by a candidate or his authorised representative, put to the voter such questions as he may deem necessary with a view to establish the identity of that voter.

(2) Every voter shall be required to sign the marked copy of the list of members eligible to vote and his signature shall be verified by the polling officer with the specimen signature provided by the Secretary.

(3) If the polling officer is not satisfied as to the identity of the person claiming to be a voter, he may refuse to allow such persons to vote in the election.

81. *Record to be kept by the polling officer*—The polling officer shall, at the time of delivery of the ballot paper, place against the name of the voter in the list of members eligible to vote, a mark to denote that that voter has received a ballot paper.

Explanation—In deciding the right of a person to obtain a ballot paper, the polling officer shall overlook any clerical or printing error, provided that he is satisfied that such person is identical with the voter whose name appears in the list of voters.

82. *Manner of recording of votes after receipt of ballot paper*—On receiving the ballot paper, the voter shall forthwith proceed into the secret chamber set apart for the purpose and shall record his vote on the ballot paper in the manner specified in regulation 71. He shall thereafter fold the ballot paper; leave the secret chamber and insert the ballot paper in the ballot box provided for the purpose, in the presence of the polling officer.

83. *Ballot box*—The ballot box shall be so constructed that a ballot paper can be inserted thereinto during the poll but cannot be withdrawn therefrom, without the box being unlocked or the seals being broken.

84. *Return of ballot paper by a voter*—(1) Where a voter, after obtaining a ballot paper, chooses not to vote, he shall return the ballot paper to the polling officer, and the ballot paper so returned, shall then be marked as "cancelled—returned" and kept in a separate envelope set apart for the purpose and a record shall be kept by the polling officer of all such ballot papers.

(2) Where any ballot paper, which was delivered to a voter, is found, with or without any writing thereon, in the secret chamber, at the end of the day, when the polling officer inspects it, it shall be dealt with in accordance with the provisions of sub-regulation (1), as if it had been returned to the polling officer.

85. *Procedure at the polling booth*—(1) A polling booth shall be kept open on the day or days appointed for recording of votes from 8-30 a.m. to 6-30 p.m.

(2) If the polling at any polling booth cannot take place on the day or days appointed for recording of votes or is interrupted or obstructed by any sufficient cause or the ballot box used at the booth is tampered with or is accidentally or deliberately destroyed, lost or damaged, the Secretary or the polling officer, as the case may be, may adjourn the polling to a subsequent date or the Secretary may declare the polling at the booth void and order a fresh polling.

(3) If a polling is adjourned or declared void under sub-regulation (2), the Secretary shall, as soon as possible, appoint the place where the polling shall be subsequently conducted and the time, date or dates, as the case may be, for the said polling.

(4) The place, date or dates and the time of polling, appointed under sub-regulation (3), shall be notified individually to all the voters affected as well as in the Gazette of India.

(5) The Secretary shall not proceed to count the votes cast at the election until the polling at all the polling booths in that constituency has been completed.

(6) The polling officer shall close the polling booth at the end of the day, or if the polling is for more than one day, at the end of each day, at the hour appointed under

sub-regulation (1), and no voter shall be admitted thereto after that hour:

Provided that any voter present in the polling booth before it is closed, shall be entitled to have his vote recorded:

Provided further that where the number of voters entitled to vote at any polling booth exceeds 200, the polling booth shall be kept open for two consecutive days, during the same timings, as mentioned in sub-regulation (1).

(7) The polling officer shall, as soon as practicable after the close of the poll or after its close on each day, if the polling is for more than one day, in the presence of any candidates or their authorised representatives who may be present, seal the ballot box with his own seal and the seals of such candidates or authorised representatives as may desire to affix their seals thereon.

(8) The polling officer shall also make up into separate packets:

- (i) the unused ballot papers;
- (ii) the returned ballot papers;
- (iii) the marked copy of the list of members eligible to vote; and
- (iv) any other paper directed by the Secretary to be kept in a sealed cover, and seal each such packet with his own seal and the seals of such candidates or authorised representatives as may desire to affix their seals thereon. He shall arrange for the safe custody of the ballot box and such packets.

(9) Where the polling is arranged to take place for more than one day, just before the polling booth is opened to the voters on the following day, the polling officer shall, in the presence of any candidates or their authorised representatives who may be present, remove the seal or seals affixed in accordance with sub-regulation (7) and (8), after the seals are examined by him and by the candidates or authorised representatives, for use during the course of that day.

(10) The ballot box and packets, referred to earlier shall be accompanied by an account of ballot papers showing the total number of ballot papers received, issued and unissued, returned, as also the number of ballot papers which should be found in the ballot box and packets. This account shall be forwarded to the Secretary.

86. *Transport of ballot boxes etc. and their custody*—

(1) The Secretary and the polling officers shall make adequate arrangements for the safe custody of the ballot boxes and other papers and for the safe transport to the Headquarters of the Institute of all the packets or boxes and other papers referred to in regulation 85.

(2) The Secretary shall be responsible for the safe custody of the articles referred to in sub-regulation (1), until the commencement of the counting of votes.

87. *Voting by members employed on duty at polling booths*—The polling officer, the persons appointed by the Secretary to assist the polling officer, or the authorised representatives, referred to in regulation 77, who are voters for any constituency and who, by reason of their being on duty at a polling booth, are unable to be present and to vote at the polling booth where they are entitled to vote, may send, so as to reach the Secretary at least thirty days before the date fixed for the poll at that constituency, an application for permission to vote at the polling booth where they may be on duty. If the Secretary is satisfied that the application is well founded, he may, notwithstanding anything contained hereinbefore, permit the voter to vote at the polling booth where he may be on duty to act as the polling officer or to assist the polling officer or as authorised representative of a candidate:

Provided that such permission shall not be granted to more than one representative of a candidate in respect of each polling booth, if he is specifically nominated for the purpose by the candidate himself.

88. *Eligibility to vote by post*—(1) A member whose name is included in the list of voters and whose name is not attached to any polling booth, and a member who is residing outside India, shall, notwithstanding anything contained in this Chapter, be permitted to vote by post,

(2) A member who is entitled to vote at a polling booth may be permitted, at the discretion of the Secretary, to vote by post (a) if by reason of there being a permanent change in his address from the address published in the list of voters to another village, town or city beyond a radius of ten miles from the polling booth, he is unable to exercise his vote at the polling booth allotted to him or (b) if he is actually residing beyond a radius of ten miles from the polling booth allotted to him

(3) An application, duly verified, for permission to vote by post shall be sent to the Secretary so as to reach him by the 30th day of June of the year in which the election is to be held and an application received in this behalf after the said date shall not be considered

(4) Any misuse of this concession, or any misstatement or false verification in this behalf shall render the member liable for disciplinary action under regulation 101.

(5) A member who has been permitted to vote by post shall record his vote before a Magistrate, a Gazetted Officer, a Justice of the peace or a Notary Public, in a room where no one else shall be permitted to be present

89 *Secretary to send ballot papers by post*—At least 21 days before the date appointed for the counting of votes, the Secretary shall send by registered post to the voters permitted to vote by post, the ballot paper, together with a letter explaining the manner in which the vote shall be recorded thereon, and specifying the date and hour by which it shall reach the Secretary

90 *Ballot papers to be returned after recording votes thereon*—A voter on receiving his ballot paper sent under regulation 89, shall, if he desires to vote, record his vote thereon in the manner specified in regulation 71, and send it to the Secretary so as to reach him before the time specified in this behalf.

91 *Issue of undelivered and fresh ballot papers*—Where a ballot paper and other connected papers sent by post under regulation 89 are lost or damaged in transit or for any reason returned undelivered, the Secretary may reissue them by registered post or deliver them or cause them to be delivered to the voter on his applying for the same, if he is satisfied with the reasons for such loss, damage or return

92 *Grounds for declaring ballot papers invalid*—A ballot paper shall be invalid—

- (a) if a voter signs his name or writes any word or figure upon it or makes any mark upon it by which the ballot paper becomes recognisable or by which the voter can be identified; or
- (b) if it does not bear the seal of the Council; or
- (c) if the figure 1 is not marked on it, or
- (d) if the figure 1 is set opposite the name of more than one candidate, or
- (e) if the figure 1 and some other figure are put opposite the name of the same candidate, or
- (f) if it is unmarked or void for uncertainty, or
- (g) if any paper, other than the forwarding letter, is sent with it.

93 *Definitions*—In the following regulations, unless there is anything repugnant in the subject or context—

- (i) “continuing candidate” means any candidate not elected and not excluded from the poll at any given time;
- (ii) “first preference” means the figure 1, “second preference” means the figure 2, and “third preference” means the figure 3 set opposite the name of any candidate, and so on,
- (iii) “unexhausted paper” means a ballot paper on which a further preference is recorded for a continuing candidate;
- (iv) “exhausted paper” means a ballot paper on which no further preference is recorded for a continuing candidate;

Provided that a paper shall also be deemed to be exhausted in any case in which—

- (a) the names of two or more candidates, whether continuing or not, are marked with the same figure and are next in order of preference; or

(b) the name of the candidate next in order of preference, whether continuing or not, is marked by a figure not following consecutively after some other figures on the ballot paper or by two or more figures;

(v) “original vote” in regard to any candidate means a vote derived from a ballot paper on which a first preference is recorded for such candidate;

(vi) “transferred vote” in regard to any candidate means a vote, the value or part of the value of which is credited to such candidate and which is derived from a ballot paper on which a second or subsequent preference is recorded for such candidate;

(vii) “surplus” means the number by which the value of the votes of any candidate, original or transferred, exceeds the quota

94 *Appointment of time and date for the counting of votes*—The Secretary shall appoint a date or dates and time for each such date, for the counting of votes at the Headquarters of the Institute and shall also give notice of such date or dates and time in writing to all the candidates

95 *Counting of votes*—(1) On the date and at the time and place, appointed under regulation 94, the Secretary shall, for the purpose of counting of votes in respect of a constituency—

- (a) open the covers containing the postal ballot papers received by him under regulation 90, and shall take out the ballot papers from each cover and shall record the number thereof in a statement, and shall make a separate packet of those ballot papers;
- (b) allow the candidates and their authorised representatives, present at the counting, an opportunity to inspect the ballot boxes and packets received from the polling officers and their seals for satisfying themselves that they are in order, and
- (c) proceed as follows:—
 - (i) If he is satisfied that the ballot boxes and packets which have been received are in order he shall take up the counting of the ballot papers contained in the ballot box.
 - (ii) If he finds that any of the ballot boxes has been tampered with, he shall not count the ballot papers contained in such box for the purpose of election. (He shall, however, keep a record of such ballot papers for the purpose of election petitions, if any).
 - (iii) The ballot boxes found to be in order shall be opened and the ballot papers shall be taken out from them and shall be counted and the number thereof recorded in a statement. To these shall be added the postal ballot papers.
 - (iv) The ballot papers shall be examined and any invalid ballot papers shall be rejected.
 - (v) He shall divide the remaining ballot papers into parcels according to the first preferences recorded for each candidate.
 - (vi) He shall then count the number of papers in each parcel.

(2) In complying with the sub-regulations hereinafter enacted, the Secretary shall—

- (a) disregard all fractions,
- (b) ignore all preferences recorded for candidate already elected or excluded from the poll.

(3) For the purpose of facilitating the processes specified in the sub-regulations hereinafter enacted, each valid paper shall be deemed to be of the value of one hundred

(4) The Secretary shall add together the values of the papers in all the parcels and divide the total by a number exceeding by one the number of vacancies to be filled and the quotient increased by one shall be the number sufficient to secure the return of a candidate (hereinafter called the quota).

(5) If at any time, a number of candidates equal to the number of persons to be elected has obtained the quota, such candidates shall be treated as elected, and no further papers shall be taken.

(6) (i) Any candidate, the value of whose parcel, on the first preferences being counted, is equal to or greater than the quota, shall be declared elected.

(ii) If the value of the papers in any such parcel is equal to the quota, the papers shall be set aside as finally dealt with.

(iii) If the value of the papers in any such parcel is greater than the quota, the surplus shall be transferred to the continuing candidates indicated on the voting papers next in the order of the voters' preference, in the manner specified in the following sub-regulation.

(7) (i) If and when, as the result of any operation specified in these sub-regulations, a candidate has a surplus, that surplus shall be transferred in accordance with the provisions of this sub-regulation.

(ii) If more than one candidate has a surplus, the largest surplus shall be dealt with first and the others in order of magnitude:

Provided that every surplus arising on the first counting of votes, shall be dealt with before those arising on the second count and so on.

(iii) Where two or more surpluses are equal, the Secretary shall decide, as hereinafter provided, which shall first be dealt with.

(iv) (a) If the surplus of any candidate to be transferred arises from original votes only, the Secretary shall examine all the papers in the parcel belonging to the candidate whose surplus is to be transferred, and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall also make a separate sub-paragraph of the exhausted papers.

(b) He shall ascertain the value of the papers in each sub-paragraph and of all the unexhausted papers.

(c) If the value of the unexhausted papers is equal to or less than the surplus, he shall transfer all the unexhausted papers at the value at which they were received by the candidate whose surplus is being transferred.

(d) If the value of the unexhausted papers is greater than the surplus, he shall transfer the sub-paragraph of unexhausted papers, and the value at which each paper shall be transferred shall be ascertained by dividing the surplus by the total number of unexhausted papers.

(v) If the surplus of any candidate to be transferred arises from transferred as well as original votes, the Secretary shall examine all the papers in the sub-paragraph last transferred to the candidate, and divide the unexhausted papers into sub-parcels according to the next preferences recorded thereon. He shall thereupon deal with the sub-parcels in the same manner as is provided in the case of the sub-parcels referred to in clause (iv).

(vi) The papers transferred to each candidate shall be added in the form of a sub-paragraph to the papers already belonging to such candidate.

(vii) All papers in the parcel or sub-paragraph of an elected candidate not transferred under this sub-regulation shall be set aside as finally dealt with.

(8) (i) If after all surpluses have been transferred, as hereinbefore directed, less than the number of candidates required, has been elected, the Secretary shall exclude from the poll the candidate lowest on the poll and shall distribute his unexhausted papers among the continuing candidates according to the next preferences recorded thereon. Any exhausted papers shall be set aside as finally dealt with.

(ii) The papers containing original votes of an excluded candidate shall first be transferred, the transfer value of each paper being one hundred.

(iii) The papers containing transferred votes of an excluded candidate shall then be transferred in the order of the transfers in which and at the value of which he obtained them.

(iv) Each of such transfers shall be deemed to be a separate transfer.

(v) The process directed by this sub-regulation shall be repeated on the successive exclusions, one after another, of the candidates lowest on the poll until the last vacancy is filled either by the election of a candidate with the quota or as hereinafter provided.

(9) If as the result of a transfer under this regulation, the value of the votes obtained by a candidate is equal to or greater than the quota, the transfer then proceeding shall be completed, but no further papers shall be transferred to him.

(10) (i) If after the completion of any transfer under this regulation, the value of the votes of any candidate shall be equal to or greater than the quota, he shall be declared elected.

(ii) If the value of the votes of any such candidate shall be equal to the quota, the whole of the papers on which such votes are recorded shall be set aside as finally dealt with.

(iii) If the value of the votes of any such candidate shall be greater than the quota, his surplus shall thereupon be distributed in the manner hereinbefore provided, before the exclusion of any other candidate.

(11) (i) When the number of continuing candidates is reduced to the number of vacancies remaining unfilled, the continuing candidates shall be declared elected.

(ii) When only one vacancy remains unfilled and the value of the votes of some one continuing candidate exceeds the total value of all the votes of the other continuing candidates, together with any surplus not transferred, that candidate shall be declared elected.

(iii) When only one vacancy remains unfilled and there are only two continuing candidates, and those two candidates have each the same value of votes and no surplus remains capable of transfer, one candidate shall be declared excluded under the next succeeding sub-regulation and the other declared elected.

(12) If, when there is more than one surplus to distribute, two or more surpluses are equal, or if at any time it becomes necessary to exclude a candidate and two or more candidates have the same values of votes and are lowest on the poll, regard shall be had to the original votes of each candidate, and the candidate for whom fewest original votes are recorded shall have his surplus first distributed, or shall be first excluded, as the case may be. If the values of their original votes are equal, the Secretary shall decide by lot which candidate shall have his surplus distributed or be excluded.

96. *Procedure in case of a tie*—Where after counting of votes, a tie is found to exist between any candidates and the addition of one vote shall entitle any of those candidates to be declared elected, lots shall be drawn and the successful candidate shall be considered to have received an additional vote and shall be declared to be duly elected.

97. *Appointment of scrutinisers*—The Secretary shall appoint two persons who are neither members of the Council nor candidates for election to act as scrutinisers of the voting papers and to assist him generally in counting the votes.

98. *Presence of candidates at the time of counting of votes*—A candidate for election shall be entitled to be present in person or to appoint a member as a representative, to be present on his behalf at the time of the counting of votes.

99. *Notification of the declaration of results*—The names of all the candidates declared elected shall be notified by the Council in the Gazette of India.

100. *Finality of Secretary's decision*—(1) The decision of the Secretary shall be final in all matters, not only in regard to the application of the provisions of the regulations contained in this Chapter, but also in respect of all other matters not specifically covered by these provisions:

Provided that an appeal against the Secretary's decision may be presented to the Council, by a candidate or his authorised representative, within ten days from the date of communication of the decision to him or his authorised representative, and the appeal shall be dealt with by the same Committee and in the same manner as specified in regulation 67.

(2) No election shall be deemed to be invalid merely by reason of the accidental omission to send, or delay in sending a voting paper to a voter, or the accidental non-receipt of, or delay in receiving, a voting paper by a voter, or any other accidental irregularity or informality in the conduct of the election

101 *Disciplinary action against member in connection with conduct of election*—A member shall be liable to disciplinary action by the Council, if he adopts one or more of the following practices with regard to the election to the Council, namely:

(1) Bribery, that is to say, any gift, offer or promise, of any gratification to a person whomsoever, by a candidate or any other person, with his connivance, with the object, directly or indirectly, of inducing—

(a) a member to stand or not to stand as, or to withdraw from being a candidate at an election; or

(b) a voter to vote or refrain from voting at an election,

or as a reward to—

(i) a member for having so stood or not stood, or for having withdrawn his candidature; or

(ii) a voter for having voted or refrained from voting.

Explanation—For the purposes of this clause, the term "gratification" is not restricted to pecuniary gratifications or gratifications estimable in money, and it includes all forms of entertainment and all forms of employment for reward, but it does not include the payment of any expenses *bonafide* incurred at, or for the purpose of any election.

(2) Undue influence, that is to say, any direct or indirect interference or attempt to interfere on the part of a candidate or of any other person, with his connivance, with the free exercise of any electoral right:

Provided that a declaration of policy or a promise of a particular action, or the mere exercise of a legal right, without intent to interfere with an electoral right, shall not be deemed to be interference within the meaning of this clause

(3) The publication by a candidate or by any other person, with his connivance, of any statement of fact which is false, and which he either believes to be false or does not believe to be true, in relation to the personal character or conduct of any candidate or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate's election

(4) The obtaining or procuring or abetting or attempting to obtain or procure, by a candidate or by any other person, with his connivance, any assistance for the furtherance of the prospects of the candidate's election from any person serving under the Government of India or the Government of any State, other than the giving of vote by such person, if he is a member entitled to vote.

(5) The hiring or procuring, whether on payment or otherwise, of a vehicle by a candidate or by any other person, with his connivance, for the conveyance of voters.

(6) The canvassing for votes, or soliciting the vote of any voter, or persuading any voter not to vote for any particular candidate, or persuading any voter not to vote at the election, or exhibiting any notice or sign (other than an official notice), relating to the election, by a candidate or by any other person, with his connivance, within a distance of 200 metres from a polling booth.

(7) Any act specified in sub regulations (1) to (6) above, when done by a member, who is not a candidate or a member acting with the connivance of a candidate.

(8) The receipt of, or agreement to receive, any gratification, whether as a motive or a reward —

(a) by a member for standing or not standing, as, or withdrawing from being, a candidate; or

(b) by any member whomsoever for himself or any other person for voting or refraining from voting, or for inducing or attempting to induce any voter to vote or refrain from voting, or any candidate to withdraw his candidature.

(9) Contravention or misuse of any of the provisions of this Chapter or making of any false statement knowing it to be false or without knowing it to be true, while complying with any of the provisions of this Chapter

102 *Election dispute*—(1) On receipt of an application under sub section (2) of section 10, the President shall refer the matter to the Tribunal within thirty days of its receipt

(2) At the time of giving its decision, the Tribunal may pass such order as to costs as it may consider appropriate.

(3) If the Tribunal is satisfied that an application made under sub section (2) of section 10, was not founded on a valid ground, the Tribunal may award costs to the Council

CHAPTER VII

REGIONAL COUNCILS

103 *Constitution of Regional Councils*—(1) (i) Regional Councils may be constituted for one or more of the regional constituencies mentioned hereunder or as may be specified from time to time by the Central Government under clause (a) of sub section (2) of section 9

I The States of Maharashtra & Gujarat.

II The States of Madras, Andhra Pradesh, Kerala and Mysore.

III The States of West Bengal, Assam, Orissa and the Union Territories of Manipur and Tripura.

IV The States of Uttar Pradesh, Bihar, Madhya Pradesh and Rajasthan

V. The Union Territories of Delhi and Himachal Pradesh and the State of Punjab.

(ii) The Regional Councils shall at all times function subject to the control, supervision and direction of the Council and/or any of its Committees.

104. *Names of Regional Councils*—The Regional Councils set up for the aforesaid regional constituencies shall be known respectively as Western India Regional Council, Southern India Regional Council, Eastern India Regional Council, Central India Regional Council and Northern India Regional Council, and the regions covered by the respective constituencies shall be called Western Region, Southern Region, Eastern Region, Central Region, and Northern Region.

105 *Jurisdiction of Regional Councils*—(1) The jurisdiction of the Western India Regional Council shall extend to the States of Maharashtra and Gujarat or the constituency as may from time to time be specified by the Central Government under clause (a) of sub section (2) of section 9, which includes the State of Maharashtra.

(2) The jurisdiction of the Southern India Regional Council shall extend to the States of Madras, Andhra Pradesh, Kerala and Mysore, or the constituency as may from time to time be specified by the Central Government under clause (a) of sub section (2) of section 9, which includes the State of Madras.

(3) The jurisdiction of the Eastern India Regional Council shall extend to the States of West Bengal, Assam, Orissa and the Union Territories of Manipur and Tripura, or the constituency as may from time to time be specified by the Central Government under clause (a) of sub section (2) of section 9, which includes the State of West Bengal.

(4) The jurisdiction of the Central India Regional Council shall extend to the States of Uttar Pradesh, Bihar, Madhya Pradesh and Rajasthan, or the constituency as may from time to time be specified by the Central Government under clause (a) of sub-section (2) of section 9, which includes the State of Uttar Pradesh.

(5) The jurisdiction of the Northern India Regional Council shall extend to the Union Territories of Delhi and Himachal Pradesh and the State of Punjab, or the constituency as may from time to time be specified by the Central Government under clause (a) of sub-section (2) of section 9, which includes the Union Territory of Delhi.

106. *Duties and functions of Regional Councils*—The duties and functions of a Regional Council shall be:—

- (i) to provide facilities for intercourse among members in its region by regular meetings, arrangement of talks and lectures and for the acquisition and dissemination of useful information;
- (ii) to award prizes for professional activities;
- (iii) to advise the Council on all matters referred to it and to offer such other assistance as may be required;
- (iv) to make representations to the Council in connection with matters of professional and business interest in its region and to offer suggestions for the amendment of the Act and these Regulations, for raising the standard and status of the profession;
- (v) to maintain a regional register of members, and registers of articled clerks and audit clerks in its region;
- (vi) to supply routine information to members or to the prospective candidates for articles or examinations;
- (vii) to propagate among the members the advisability and the necessity of observing the rules of professional etiquette and the provisions of the Act and these Regulations;
- (viii) to collect news from the members of the profession for publication in the Journal of the Institute, if necessary;
- (ix) to recommend on its own motion, or on reference by the Council, names for inclusion in the panel of examiners;
- (x) to consider and recommend to the Council books which may be considered useful for candidates intending to appear for the Preliminary, Intermediate and Final Examinations;
- (xi) to arrange, if found practicable, for coaching candidates for the aforesaid Examinations at convenient centres in its region;
- (xii) to gather material from the Departments of the Government in the States within its region for the purpose of enlisting their support in the furtherance of the interests of the members;
- (xiii) to run study-circles with sub-committees or branches for auditing, direct taxes, company law, costing, sales tax, etc;
- (xiv) to constitute a permanent research sub-committee for promoting research by members in topics of interest to the profession;
- (xv) to maintain a library and a reading room for the use of the members;
- (xvi) to hold refresher course camps at convenient centres for the benefit of the members;
- (xvii) to maintain an employment exchange for securing suitable employment for qualified accountants and finding suitable qualified accountants for employers; and
- (xviii) to carry out such other functions as may be entrusted from time to time to it by the Council and/or any of its Committees.

107. *Maintenance of regional register*—A Regional Council shall maintain a register to be known as "regional register" in which the names of the members, whose professional addresses are situated in its region, shall be entered.

108. *Removal from the regional register*—The name of a member, which has been removed from the register, shall *ipso facto* be removed from the relative regional register and the member shall also cease to be a member of the Regional Council.

109. *Constitution of Regional Councils*—A Regional Council shall consist of—

- (i) all the elected and nominated members of the Council in its region; and
- (ii) such members as may be elected by the members in the region.

Explanation: A nominated member of the Council shall be deemed to be a member of the Regional Council in

whose region is situated the address given by the Central Government to the Council.

110. *Election to and resignation from Regional Council*—

(1) (i) A member shall be entitled to vote at and stand for any election to the Regional Council from the region within which his professional address falls on a date immediately six months prior to the date on which the list of members eligible to vote at and stand for that election is published: Provided his name has been borne on the regional register continuously for a period of not less than six months immediately prior to the date of the publication of the list and he is not in arrears in respect of the annual membership fee and the regional council fee on the 30th June of the year in which the election is to be conducted.

(ii) (a) At least three months before the date or dates of polling fixed for an election the Council shall publish a list of members eligible to vote showing whether a voter is an associate or a fellow.

(b) The list of members shall be put on the notice board of the Council and the notice boards of the Regional Councils.

(c) The list shall be available on payment of such price as may be fixed by the Council and this shall be notified in the Gazette of India and the Institute's Journal.

(d) The Council shall publish in the Gazette of India a notice stating the number of members to be elected and calling for nominations of candidates for election by a specified date which shall not be less than 14 days from the date of the publication of the notice.

(2) A member whose name stands removed from the Register of members maintained by the Council on the date on which he is to cast his vote shall not be eligible either to vote or stand for the election, notwithstanding the fact that his name has been published in the list of voters.

(3) A candidate for election to the Regional Council shall pay a fee of fifty rupees to the Council.

(4) The number of members to be elected to the Regional Council shall be one for every hundred and twenty five members in the region, entitled to vote at and stand for election, fractions exceeding half being counted as one and fractions equivalent to or less than half being omitted:

Provided however that there shall be at least five elected members in each Regional Council.

(5) The election to the Regional Councils shall be conducted by the Council in such manner as may be specified by it in that behalf.

(6) Where any dispute arises regarding any election to a Regional Council, the matter shall be referred within thirty days from the date of the declaration of the result of the election, to the President and his decision shall be final.

(7) Subject to the provisions hereinbefore mentioned, the rules regarding elections prescribed in Chapter VI of these Regulations shall, as far as possible, apply to the elections to the Regional Councils.

(8) (i) Any member of a Regional Council may at any time resign his membership by writing under his hand addressed to the Chairman of the Regional Council and the seat of such member shall become vacant when such resignation is notified in the Gazette of India.

(ii) If an elected member of a Regional Council is elected to the Council during the duration of the Regional Council, such member shall cease to be an elected member of the Regional Council and the vacancy so caused may be filled by election.

(iii) An elected member of a Regional Council shall be deemed to have vacated his seat on the said Council if he absents himself from three consecutive meetings of the Regional Council without leave of absence.

(iv) Any casual vacancy on a Regional Council shall be filled by a fresh election and the person so elected shall hold office until the dissolution of the Regional Council.

(v) No act done by a Regional Council shall be called in question on the ground merely of the existence of an vacancy in or defect in the constitution of the Regional Council.

111. *Office bearers and Committees*—(1) (i) A Regional Council shall, at its meeting held in the latter half of the month of September every year, as provided hereinafter, shall elect out of its members a Chairman, a Vice-Chairman, a Secretary and a Treasurer thereof.

(ii) If within half an hour from the time appointed for such a meeting, a quorum as provided is not present, the said meeting shall, notwithstanding anything contained in regulation 116 stand adjourned to the same day in the next week at the same time and place and at such adjourned meeting of the Regional Council, the member present, whatever their number, shall form the quorum and shall have the power to transact all the business, which could properly have been transacted at the original meeting, if the necessary quorum had been present.

(iii) A vacancy of any of the offices hereinbefore mentioned, shall be filled by election.

(iv) On the dissolution of a Regional Council, the Chairman, the Secretary and the Treasurer for the time being, shall discharge the duties and functions of the Chairman, the Secretary and the Treasurer respectively as herein provided until such time as the Chairman, the Secretary and the Treasurer of the next Regional Council are elected and take charge of their respective duties.

(2) The Chairman of a Regional Council shall be the Chief Executive Authority of the Regional Council.

(3) The Secretary shall be responsible for the performance of the general duties appertaining to the office, under the guidance of the Chairman, or in his absence the Vice-Chairman.

(4) The Treasurer shall cause true accounts to be maintained of the assets and liabilities and also of the moneys received and expended and shall deal with matters in respect of which such receipts and expenditure take place.

(5) The said office-bearers shall hold office until the meeting of the Regional Council in the next year to be held in the latter half of September, as provided hereinafter.

(6) The retiring office-bearers shall be eligible for re-election to any of the offices of the Regional Council if they continue to be members in the region.

(7) The Regional Council at a meeting shall constitute such committees as the Council may direct and may also form such other committees as it deems necessary for the purpose of carrying out the provisions of this Chapter.

(8) A committee shall consist of the Chairman or the Vice-Chairman of the Regional Council ex-officio and such other members of the Regional Council as may be elected by it:

Provided that there shall be at least three members including the Chairman or the Vice-Chairman in a committee.

Provided further that in the case of any committee constituted under the direction of the Council, one member shall be nominated by the Council from amongst its members in the region.

(9) The Regional Council shall elect any member of the committee to be its Chairman:

Provided that in the case of any committee constituted under the direction of the Council, unless otherwise nominated by the Council, the Chairman or the Vice-Chairman of the Regional Council, as the case may be, shall be the Chairman of that committee.

(10) A member of a committee shall hold office until the meeting of the Regional Council in the next year to be held in the latter half of September, as provided hereinafter, but subject to being a member of the Regional Council, he shall be eligible for re-election.

(11) The rules regarding meetings of the Regional Council prescribed hereinafter shall, as far as possible, be applicable to meetings of committees of the Regional Council.

112. *Finance and accounts*—(1) (i) A Regional Council shall be self-supporting and shall not borrow or obtain credit without the prior sanction of the Council,

(ii) A Regional Council may levy such further fees as it may consider necessary from members participating in specific activities.

(iii) A Regional Council may, with the prior sanction of the Council, collect voluntary contributions for any specific activity.

(2) (i) The funds of a Regional Council shall be kept in one of the scheduled banks approved by the Council in this behalf.

(ii) The funds of a Regional Council shall be employed for such purposes as may from time to time be sanctioned by the Regional Council:

Provided that no such funds shall be applied either directly or indirectly for payment to the members of the Regional Council except for reimbursing them for any expenses incurred by them in connection with the business of the Regional Council in its region.

(3) The accounts of a Regional Council as maintained by the Treasurer, shall be audited every year by a chartered accountant in practice or a firm of such chartered accountants appointed by the members of the region at their annual general meeting and the accounts, together with the audit report and the report of the Regional Council, shall be sent to the members in the region at least 14 days before the date of the annual general meeting and shall be placed for adopting before the annual general meeting of the members.

(4) (i) A copy of the audited accounts and the report of the Regional Council, as adopted by the annual general meeting, shall be sent to the Council not later than one month after the date of the annual general meeting.

(ii) The audited accounts of the Regional Councils shall be annexed to the accounts of the Council for the year.

113. *Duties and powers of Regional Council*—The duty of carrying out the provisions of this Chapter is enjoined on the Regional Council and each Regional Council is vested with the powers for carrying out the object of these Regulations.

114. *Appointment of staff*—A Regional Council may appoint such staff and servants for its office as it may from time to time determine.

115. *Property, assets and funds*—All the property, assets and funds of a Regional Council shall vest in the Council, but the Regional Council shall administer them subject to the control, supervision and direction of the Council and/or its Executive Committee.

116. *Meetings of Regional Council*—(1) A Regional Council may meet as often as necessary for the conduct of its business:

Provided that one meeting shall be held in the latter half of the month of September every year

(2) Business before a Regional Council shall ordinarily be conducted at a meeting of the Regional Council:

Provided that the Chairman, or in his absence the Vice-Chairman, may in an appropriate case circulate the papers relating to it among all the members of the Regional Council for decision:

Provided further that no decision on the case shall be taken by circulation, unless not less than two thirds of the members agree to decide the case by circulation. In the event of such majority not agreeing, the Chairman or the Vice-Chairman, as the case may be, shall withdraw the papers from circulation and have the question decided at a meeting of the Regional Council.

(3) Where the papers relating to any case are circulated among the members, a period of not less than fifteen days commencing from the date of the circulation shall elapse before any decision is taken on the case:

Provided that a decision may be taken before the expiry of such period if the views of all the members are received earlier.

(4) The decision taken by the circulation of papers shall be put up for information before the Regional Council at its next meeting.

117. *Notice of Meeting*—(1) The Secretary to the Regional Council shall issue by post or otherwise notice in

writing at least 14 days before the date of the meeting to every member of the Regional Council:

Provided that if any two of the following, namely, the Chairman, the Vice-Chairman and the Secretary of the Regional Council, consider it necessary, a meeting of the Regional Council may be convened at a shorter notice not being less than seven days, or with the approval of the members of the Regional Council at a still shorter notice.

(2) The notice shall contain the time, date and place of meeting and, as far as possible, the business to be transacted thereat.

(3) Subject to the provisions of this regulation, the Chairman or any three members of the Regional Council may ask the Secretary to call a meeting on a specified date and time.

118. *Quorum*—No business shall be transacted at any meeting unless there is a quorum of three members. If this quorum is not present, the meeting shall stand adjourned 'sine die'.

119. *Chairman of meeting*—The Chairman, or in his absence the Vice-Chairman, shall preside at a meeting of the regional council:

Provided that in their absence, the members present at the meeting may elect one among themselves to preside at the meeting.

120. *Decision by majority*—(1) All the questions before a Regional Council shall be decided by a majority of votes.

(2) If the votes on a question are equal the Chairman of the meeting shall have a casting vote.

121. *Meetings of members of regions*—A Regional Council may call a meeting of the members of the region as often as it may deem necessary:

Provided that two meetings shall be called in every year.

122. *Annual general meeting*—(1) A general meeting shall be called between the 15th day of June and the 15th day of July every year and it shall be called the annual general meeting.

(2) Any other meeting shall be called an extraordinary general meeting.

123. *Notice of meeting*—At least 14 days' notice of every meeting specifying the day, place and hour of such meeting and in the case of special business, the general nature of the business, shall be given.

124. *Extraordinary general meeting*—(1) The Regional Council shall, on a requisition made in writing by at least 20 per cent of the total number of members of the region or fifty members of the region, whichever is less, convene an extraordinary general meeting.

(2) Any such requisition shall specify the object for which the meeting is requisitioned, shall be signed by the members making the same and shall be delivered at the office of the Regional Council.

(3) On a valid requisition, the Regional Council shall convene an extraordinary general meeting within six weeks of the receipt of the requisition.

(4) If the Regional Council fails to convene the extraordinary general meeting as provided by sub-regulation 3, the requisitionists may convene a meeting within three months from the date of the requisition.

125. *Resolutions*—(1) A member of the region shall be entitled to move any resolution for the consideration of the meeting of the members:

Provided that a draft of the resolution is received by the Secretary to the Regional Council at least 20 days before the date of the meeting:

Provided further that the Chairman of the meeting may admit a resolution in respect of which a shorter notice is received.

(2) Any proposal received after the prescribed time and not admitted by the Chairman of the meeting, shall be treated as a proposal for the next following meeting of the members.

126. *Business before the annual meeting*—The business before the annual general meeting shall be to receive the report of Regional Council, to adopt the accounts, to appoint auditors and to transact such other business as may be brought before the meeting with the permission of the Chairman of the meeting.

127. *Chairman of meeting*—The Chairman, or in his absence the Vice-Chairman of the Regional Council, shall preside at a general meeting:

Provided that in their absence, the members present at the meeting may elect one among themselves to preside at the meeting.

128. *Quorum*—(1) No business shall be transacted at a general meeting unless there is a quorum at the commencement of the meeting.

(2) Twenty members shall form a quorum.

129. *Absence of quorum*—If within half an hour from the time appointed for the meeting, a quorum is not present, the meeting, if convened upon a requisition as aforesaid, shall stand dissolved; but in any other case shall stand adjourned to the same day in the next week at the same time and place and at such adjourned meeting the members present, whatever their number, shall have power to transact all the business which could properly have been transacted by the original meeting had the necessary quorum been present thereat.

130. *Decision by majority*—(1) All the questions before a general meeting shall be decided by a majority of votes.

(2) If the votes on a question are equal, the Chairman shall have a casting vote.

131. *What members not entitled to vote*—No person shall be entitled to vote at a general meeting unless his name is on the regional register and he has paid his annual membership fee and regional council fee.

132. *Term of Regional Council*—(1) The term of a Regional Council shall be three years from the date, which shall be specified by the Council:

Provided that the Council may, if in its opinion circumstances so warrant, extend or shorten the term of a Regional Council by a notification in this behalf.

(2) On the expiry of the term of a Regional Council, a new Regional Council shall be constituted in the manner provided hereinbefore.

133. *Dissolution of Regional Council*—Notwithstanding anything contained hereinbefore, a Regional Council shall stand dissolved if:

(i) a majority of three fourths of the members on the regional register pass a resolution for dissolution at a general meeting of the members; or

(ii) after giving an opportunity to it of being heard, the Council decides to dissolve the Regional Council.

134. *Branches of Regional Council*—(1) The Council may, by a notification in the Gazette of India, set up a branch of a Regional Council in a city other than the headquarters of the Regional Council:

Provided that not less than 50 members are residing in the city or within a distance of 10 miles from the city limits.

(2) A branch shall function subject to the control, supervision and direction of the Council through the Regional Council and shall carry out such directions as may from time to time be issued by the Council.

CHAPTER VIII

MEETINGS AND PROCEEDINGS OF THE COUNCIL

135. *Meetings of Council*—(1) The Council shall meet at least once in every six months at such time and place as the President may determine.

(2) Within fourteen days of the dissolution of a Council as provided in sub-section (1) of section 14, a meeting of the new Council shall be held.

136. *Notice of Council meeting*—A notice of the time and place of a meeting shall be sent to the registered address of every member of the Council not less than twenty-one days before such meeting and such notice shall, as far as practicable, contain a statement of the business to be transacted at the meeting:

Provided that in the case of a special meeting, the President may inform the members of the subject for discussion at the meeting.

137. *Special meetings of Council*—A special meeting of the Council may at any time be called by the President, or in his absence by the Vice-President, or at the request in writing addressed to the Secretary, by at least 25 per cent of the members of the Council for the time being.

138. *Chairman of meeting*—At a meeting of the Council, the President, or in his absence the Vice-President, shall preside, or in the absence of both, a member elected from among the members who are present, shall preside.

139. *Quorum at meeting*—(1) One-third of the total number of members shall constitute a quorum.

(2) If, at the time appointed for a meeting, there is no quorum and if on the expiration of half an hour from the time appointed for the meeting, there is no quorum, the meeting shall stand adjourned to such time, date and place as the Chairman of the meeting may appoint.

(3) No quorum shall be required for the meeting adjourned under sub-regulation (2).

140. *Procedure for transaction of business*—(1) The business of the Council shall ordinarily be transacted at a meeting of the Council:

Provided that the President, or in his absence the Vice-President, may in an appropriate case circulate the papers among the members of the Council for deciding any question:

Provided further that if eight members of the Council require that any question be decided at a meeting, the President, or in his absence the Vice-President, shall withdraw the papers from circulation and have the question determined at a meeting of the Council.

(2) Where the papers relating to any question are circulated among the members, a period of not less than 15 days, commencing from the date of the circulation of the papers, shall elapse before any decision is taken on the question:

* Provided that a decision may be taken before the expiry of such period if the opinion of all the members is received earlier.

(3) The decision shall be in accordance with the opinion in writing of the majority of the members.

(4) A decision taken by the circulation of the papers shall be communicated to all the members of the Council.

141. *Passing of resolution at a meeting*—At a meeting of the Council, a resolution shall be passed by a majority of the members present unless otherwise required by the Act or these Regulations, and in the case of equality of votes, the Chairman of the meeting shall have a casting vote.

142. *Adjournment of a meeting*—(1) Subject to the provisions of these Regulations, the Chairman of a meeting of the Council may, with the consent of the members present, adjourn the meeting from time to time and from place to place but no business, other than the business left unfinished at a meeting, shall be transacted at the adjourned meeting.

(2) No notice may be given of an adjourned meeting unless it is so directed by the resolution for adjournment.

143. *Record of minutes*—(1) Minutes shall be recorded of a meeting of the Council.

(2) The minutes, after having been approved by the members and signed by the Chairman of the next meeting, shall be sufficient evidence of the proceedings of the Council.

CHAPTER IX

STANDING AND OTHER COMMITTEES

144. *Time and place of meeting*—(1) The President may at any time, and shall on the requisition of any two members of a Standing Committee, call a meeting of the Committee.

(2) The meeting of a Standing Committee shall be held at such place and at such time as the President may direct.

(3) A notice of not less than seven days of every such meeting shall ordinarily be given to every member of the Committee.

145. *Quorum*—(1) No business shall be transacted at a meeting of a Standing Committee unless there are present at least three members, including the President or in his absence, the Vice-President.

(2) If there is no quorum within half an hour of the time fixed for the meeting, the meeting shall stand adjourned to a date, time and place fixed by the President or in his absence the Vice-President.

146. *Procedure for transaction of business*—(1) The business of a Standing Committee shall ordinarily be transacted at a meeting of the Committee.

Provided that the President, or in his absence the Vice-President, may in an appropriate case circulate the papers relating to it among the members of the Committee for decision:

Provided further that if three members of the Committee require that any question be decided at a meeting, the President, or in his absence the Vice-President, shall withdraw the papers from circulation and have the question determined at a meeting of the Committee.

(2) Where the papers relating to any question are circulated among the members, a period of not less than fifteen days, commencing from the date of the circulation of the papers, shall elapse before any decision is taken on the question:

Provided that a decision may be taken before the expiry of such period if the opinion of all the members is received earlier.

(3) A decision taken by the circulation of the papers shall be communicated to all the members.

147. *Casting Vote*—All the questions before a Standing Committee shall be decided by a majority of votes and in the case of equality of votes, the President, or in his absence the Vice-President, shall have a casting vote.

148. *Minutes*—(1) The Secretary shall be the Secretary for every Standing Committee.

(2) The Secretary shall maintain a record of the business transacted by the Committee either by the circulation of the papers or at a meeting of the Committee.

149. *Executive Committee*—(1) The Executive Committee shall perform the following functions, namely:—

- (a) maintenance of office of the Council and for this purpose the Executive Committee may employ, suspend, discharge or re-employ the necessary staff on such terms and conditions as it may deem fit;
- (b) maintenance of true and correct accounts of all the receipts and payments on behalf of the Council and the matters in respect of which such receipts and payments take place and of all the property, securities, debts, funds and liabilities of the Institute;
- (c) maintenance of the Register, register of articles and audit clerks and all other statutory registers which are prescribed by the Act or these Regulations;
- (d) custody of the property, assets and funds of the Institute;
- (e) investment of the spare funds of the Institute in securities approved by the Council and to vary such investments from time to time;
- (f) disbursements from the funds of the Institute for expenditure, both revenue and capital, within the estimates previously sanctioned by the Council:

Provided that in an emergent case, expenditure, in excess of the estimates, previously sanctioned by the Council may be incurred by the Committee but such excess expenditure shall be brought to the notice of the Council at its next meeting; and

- (g) admission of fellows, removal and restoration of names of members, cancellation of certificates of practice, issue of certificates of membership, prosecution of members on the findings of the Council, granting permission to chartered accountants in practice or firms of such chartered accountants to have a branch office in India without being in separate charge of a member until the Council decides the matter, placing before the Council cases of infringement of non-technical nature, of the provisions of sub-section (1) of section 27 and cases of infringement of a technical nature exceeding six months, publication of the list of members and issue of the Journal,

(2) The Executive Committee may delegate any of its functions to the President or the Vice-President.

(3) The Council shall have the power to review any decision taken by the Executive Committee or by the President or the Vice-President in the performance of the functions delegated to it to him.

150. *Examination Committee*—(1) The Examination Committee shall perform all the functions of the Council relating to the examinations, such as holding of examinations, admissions thereto, maintenance of proper discipline during the examinations, appointment and selection of examiners, prescription of books for the guidance of candidates, declaration of results, payment of remuneration to examiners and/or assistant examiners, superintendents of the examinations and others.

(2) Except as otherwise provided by these Regulations, the Examination Committee shall exercise all the functions in relation to articled clerks and audit clerks.

(3) The Examination Committee may delegate any of its functions to the President or the Vice-President.

(4) The Council shall have the power to review any decision taken by the Examination Committee or the President or the Vice-President in the performance of the functions delegated to it or him.

151. *Committees other than Standing Committees*—(1) Committees other than Standing Committees appointed by the Council under sub-section (2) of section 17, shall consist of a Chairman, a Vice-Chairman and such other members of the Council, as may be elected on it by the Council and any other members who may be co-opted, with the sanction of the Council.

(2) The committees shall discharge such functions as may be directed by the Council from time to time.

(3) The provisions contained in regulations 144, 145, 146, 147 and 148, relating to the time and place of meetings, quorum, procedure for transaction of business, casting vote, minutes, etc. shall apply 'mutatis mutandis' to such committees except that the reference to President and Vice-President in the regulations referred to above, shall be construed as reference to Chairman and Vice-Chairman respectively of a committee and the Secretary shall be the Secretary for only such of the committees as may be directed by the Council.

152. *Sub-committees of Standing and other Committees*—(1) The Council or any Standing Committee or other committee may appoint a sub-committee consisting of its members and such other members, as it may consider expedient.

(2) Every sub-committee shall have a Chairman who shall also be the convenor of the sub-committee.

(3) A sub-committee shall discharge such functions as may be directed by the Council or the committee concerned.

(4) The Chairman of a sub-committee may at any time and shall, on a requisition of not less than one third of members of the sub-committee, call a meeting of the sub-committee.

(5) The meeting shall be held at such place, time and date as the Chairman may decide.

(6) A notice of not less than seven days of every such meeting shall ordinarily be given to every member of the sub-committee.

(7) One half or three of the members of the sub-committee, whichever is greater, shall form a quorum. In the event of there being no quorum within half an hour of the time fixed for the meeting, the meeting shall stand adjourned to a date, time and place specified by the Chairman of the meeting.

(8) In the event of the Chairman of a sub-committee failing to call a meeting of the sub-committee in spite of a requisition under sub-regulation (4), within 7 days of the

receipt of the requisition, the members who had sent the requisition may themselves convene the meeting, elect their own Chairman and transact business for which the requisition had been sent.

(9) The Chairman of any meeting of a sub-committee shall maintain a record of all the business transacted by the sub-committee.

(10) All questions before a sub-committee shall be decided by a majority of votes. In the event of equality of votes, the Chairman of the meeting shall have a casting vote.

CHAPTER X

MISCELLANEOUS

153. *Headquarters of the Council*—The headquarters of the Council shall be located at such a place as may be notified by the Central Government in this behalf.

154. *Custody of common seal*—The common seal shall be kept in the custody of the Secretary.

155. *Affixing common seal*—All instruments on which the common seal is required to be affixed by or under any law shall be so affixed and countersigned by the Secretary.

156. *Method of payment of fees*—All fees specified in these Regulations shall be paid to the Secretary in such manner as the Council may direct.

157. *Issue of duplicate certificates*—(1) Where a holder of a certificate granted by the Council has lost it, the Council may, on an application made in this behalf, duly supported by an affidavit of the applicant to the effect that he was in possession of such a certificate and had lost it, issue a duplicate, on receipt of a fee of ten rupees in the case of a certificate of membership as an associate or a fellow, a certificate of practice as an associate or a fellow, and a certificate renewing a certificate of practice, and five rupees in the case of any other certificate.

(2) Where any certificate granted by the Council is damaged, the Council may, on an application made in this behalf, issue a duplicate on receipt of the fee prescribed above and on return of the damaged certificate.

158. *Publication of list of members*—While publishing the list of members under sub-section (3) of section 19, the Council may distinguish, in such manner as it may think fit, between the associates and fellows in practice and between the associates and fellows not in practice.

159. *Members to supply information*—(1) For the purpose of the publication of the list of members, the Council may require members to supply such information as it considers relevant.

160. *Change in the professional or residential address*—Every time there is a change in the professional address or residential address of a member, he shall within twenty-eight days of the change, communicate the new address to the Council.

161. *Place of business*—(1) Every member in practice shall have a place of business in India in his own charge or in charge of another member.

(2) In the case of a member who is an employee of a chartered accountant or a firm of such chartered accountants and is not holding a certificate of practice, the professional address of the employer shall be deemed to be his place of business.

(3) Except in the case of a person enrolled under the proviso to section 4(1)(v), a member not in practice may specify a place which shall be deemed to be his place of business for purposes of section 21 and these Regulations.

(4) The postal address of the place of business shall be intimated to the Council at the time of making the application for membership and any change in the place of business or the postal address shall be communicated to the Council within 30 days of the change.

(5) The Council may remove the name of a member from the Register who has contravened the provisions of this regulation.

162 *Proof of service of notice*—All notices required by the Act or these Regulations to be given to members shall be forwarded by post to such professional address (and if there is no professional address residential address) as may have been last registered with the Council, and for proving that such notice has been given, it shall be sufficient to prove that such notice was properly addressed and posted.

163 *Council to be informed when a branch office is opened or closed*—A chartered accountant in practice or a firm of such chartered accountants shall inform the Council within sixty days of the opening or closing of a branch office.

164 *Register of offices and firms*—(1) A chartered accountant in practice or a firm of such chartered accountants shall within three months of the commencement of practice or the formation of the firm supply to the Council in the appropriate Form particulars regarding his office or the firm, as the case may be.

(2) The Council shall maintain a register of offices and firms and shall register therein the particulars referred to in sub-regulation (1).

(3) Everytime there is a change in the particulars referred to in sub-regulation (1), the member or the firm, as the case may be, shall within sixty days communicate it to the Council.

(4) The Council may, at its discretion, refuse to register a trade or a firm name if that name is already used by a chartered accountant in practice or a firm of such chartered accountants and has been entered in the register of offices and firms.

(5) Where the same trade or firm name has been registered in the past, in the register of offices and firms, in the case of two or more members or firms, the Council may direct the member or the firm, as the case may be, other than the one whose name was registered first in the register of offices and firms, to alter the name in such manner as the Council may consider proper and inform the Council of such alteration within six months of the issue of the direction.

(6) (i) No member shall practice under a trade or firm name which has been refused registration under sub-regulation (4).

(ii) No member shall practise under a trade or firm name in respect of which a direction has been issued under sub-regulation (5), after the expiry of six months from the date of issue of the direction.

(7) Nothing contained in this regulation shall apply to firms of chartered accountants in practice with identical names, if at least one of the partners of the firms is common.

165 *Chartered accountant in practice not to engage in any other business or occupation*—A chartered accountant in practice shall not engage in any business or occupation other than the profession of accountancy, except with the permission granted in accordance with a resolution of the Council.

166 *Part time employment of a chartered accountant in practice may accept*—Notwithstanding anything contained in regulation 165, but subject to the control of the Council, a chartered accountant in practice may act as a liquidator, trustee, executor, administrator, arbitrator, receiver, adviser or representative for costing, financial or taxation matter, or may take up an appointment that may be made by the Central Government or a State Government or a Court of Law or any other legal authority or may act as a secretary in his professional capacity, provided his employment is not on a salary cum full-time basis.

167 *Restriction on fees*—No chartered accountant in practice shall charge or offer to charge, accept or offer to accept, in respect of any professional employment, fees which are based on a percentage of profits, or which are contingent upon the findings, or results of such employment.

Provided that—

(a) in the case of a receiver or a liquidator, the fees may be based on a percentage of the realisation of the assets;

(b) in the case of an auditor of a co-operative society, the fees may be based on a percentage of the paid up capital or the working capital or the gross or net income or profits; and

(c) in the case of a valuer for the purposes of direct taxes and duties, the fees may be based on a percentage of the value of the property.

168 *Particulars of nationality*—(1) A member shall submit to the Council particulars regarding his nationality.

(2) Every change in such particulars shall be intimated to the Council as early as possible, but in any case not later than twenty-eight days from the date of such change.

169 *Maintenance of accounts*—It shall be the duty of the Secretary to maintain or cause to be maintained proper accounts of the receipts and expenditure of the Council.

170 *Nomination of auditors*—(1) The auditors shall be nominated by two members of the Council and such nomination shall be signed by the members nominating and by the candidate, and shall be deposited at the office of the Council at least three days before the meeting.

(2) The auditors who are in office shall be deemed to have been nominated for the next annual meeting unless they have intimated to the Secretary their desire not to be re-elected.

171 *Retirement of auditors*—The auditors shall retire at the next annual meeting of the Council after their election, but shall be eligible for re-election.

172 *Remuneration of auditors*—The Council shall determine the remuneration, if any, to be paid to the auditors elected at the annual meeting.

173 *Casual vacancy in the office of auditors*—If any vacancy occurs in the office of an auditor between two annual meetings or if a vacancy is not filled at an annual meeting, it may be filled by the Executive Committee, and the person appointed as auditor shall hold office until the next annual meeting, but he shall be eligible for election:

Provided that during such vacancy the continuing auditor may act alone.

174 *Audit of accounts*—(1) The Council, not less than two months before the date of the annual meeting, shall deliver to the auditors, the accounts of the preceding year and the auditors shall examine such accounts and report thereon, not less than one month before the date of the meeting.

(2) The auditors shall be entitled to ask for any information or explanation regarding the accounts from the Secretary and such information or explanation shall, as far as it is available at the time, be supplied to them.

175 *Functions to be performed by the President on the dissolution of the Council*—On the expiration of the duration of the Council, the President of the Council at the time of such expiration shall discharge all the administrative duties of the Council under the Act and these Regulations and all the functions of the Executive and Examination Committees of the Council until such time as a new President shall have been elected and shall have taken over charge of his duties:

Provided, however, that the President for the time being shall call a meeting of the next Council to be held within fourteen days from the date of the dissolution of the outgoing Council.

176 *Powers and duties of the President and Vice-President*—(1) The President shall exercise such powers and perform such duties as are specified by the Act and these Regulations, and as may be delegated by the Council and/or the Standing Committees from time to time.

(2) The President may direct any business to be brought before the Council or a Standing Committee for consideration.

(3) If the office of the President is vacant, or if the President for any reason is unable to exercise the powers or perform the duties of his office, the Vice-President shall act in his place and shall exercise the powers and perform the duties of the President.

177 *Powers and duties of the Secretary*—Subject to the general supervision of the President and/or the relevant

Standing Committee, the Secretary shall exercise and perform, in addition to the powers and duties specified by the Act and/or these Regulations in this behalf, the following powers and duties, namely:

(1) being in charge of the office of the Institute as its executive head;

(2) enrolling associates, admitting fellows, removing from the membership owing to death or non-payment of any prescribed fees or at a member's request and restoring to membership and issuing notifications therefor;

(3) sanctioning and renewing of certificates of practice for associates and fellows, cancelling of certificates of practice at the request of members;

(4) granting of permission to members to be engaged in other occupations besides the practice of the profession of accountancy under regulation 165 within the categories permitted by the Council;

(5) exempting any chartered accountant in practice or a firm of such chartered accountants from the operation of sub-section (1) of section 27 for a period not exceeding six months, where the infringement is of a technical nature;

(6) maintaining registers, documents and forms as required by the Act and these Regulations;

(7) being in charge of all the property of the Institute;

(8) making necessary arrangements for receiving moneys due to the Council and also issuing receipts therefor;

(9) incurring revenue expenditure within the limits sanctioned by the Council or the committees and incurring capital expenditure for the purpose of purchasing books for the library of the Institute within the limits sanctioned by the Council and/or the committees;

(10) causing proper accounts to be maintained and delivering of accounts books, information etc., to the auditors appointed by the Council for the purpose of audit of the accounts of the Institute;

(11) making all other payments as sanctioned by the Council, committees and/or the President;

(12) paying salary and allowances to the members of the staff, granting of leave etc. to them, and sanctioning their increments in accordance with the approved scales;

(13) exercising disciplinary control over the staff, except dismissal in respect of which the sanction of the President shall be necessary;

(14) admitting candidates to the examinations held under these Regulations and making all necessary arrangements for the conduct of the examinations;

(15) refunding or transferring fees received under these Regulations for the examinations, enrolment, issue of certificates of practice and allied matters;

(16) registering and noting suspension/cancellation/termination of articles and/or audit service and permitting articled clerks of deceased members and those who had ceased to be in practice to be taken as extra articled clerks;

(17) permitting articled and/or audit clerks to engage in other occupation as approved by the Council and/or the committees and granting reduction in the period of articled and/or audit service in accordance with these Regulations;

(18) condoning any break in the service of articled and audit clerks up to a maximum period of six months in his discretion;

(19) signing and issuing all notifications on behalf of the Council;

(20) signing vakalat namas on behalf of the Council, appointing solicitors or advocates on behalf of the Council, and filing papers in Courts, etc., on behalf of the Council, subject to the approval of the President;

(21) calling such further information and particulars as he considers necessary in furtherance of the above duties; and

(22) performing such other duties and functions as are incidental and ancillary to and may be required for the performance of the above duties and exercising such other powers as may be delegated by the Council and/or committees or the President from time to time.

178. *Higher training for members*—The Council may impart or arrange to impart practical and/or theoretical training and hold examinations in such subjects as it may consider useful for members and may award certificates or diplomas in connection therewith in accordance with the rules contained in Schedule 'C'.

179. *Power to remove difficulties*—(1) If any difficulty arises in giving effect to the provisions of these Regulations, the Council may, by general or special order, do anything not inconsistent with these provisions which appear to it to be necessary or expedient for the purpose of removing the difficulty.

(2) In particular, and without prejudice to the generality of the foregoing power, any such order may provide for continuing in force such provisions of the Chartered Accountants Regulations, 1949, as were applicable to persons governed by the Auditor's Certificates Rules, 1932 or such other provisions as conferred any right or privilege or as imposed any obligation or liability.

180. *Repeal of Chartered Accountants Regulations, 1949*—(1) The Chartered Accountants Regulations, 1949, are hereby repealed.

(2) Notwithstanding the repeal of the Chartered Accountants Regulations, 1949 (hereinafter referred to as the repealed Regulations) and without prejudice to the generality of the provisions contained in sub-regulation (3) of regulation 2, it is hereby declared as follows:—

Any appointment, notification, order, election, examination, result of an examination, service as an articled or audit clerk, made, issued, held, declared, rendered or any other thing done under the repealed Regulations shall, so far as it is not inconsistent with the provisions of these Regulations, be deemed to have been made, issued, held, declared, rendered or done under the provisions of these Regulations unless and until it is superseded by any action taken in accordance with these Regulations.

SCHEDULE 'A'

FORM "1"

Register of Members of the Institute of Chartered Accountants of India

1. Enrolment No.
2. R.A. Enrolment No.
3. Name in full.
4. Date of birth.
5. Domicile.
6. Residential address.
7. Professional address.
8. Date of entry in the Register.
9. Qualifications.
10. Whether holding a certificate of practice.
11. Date of admission as Fellow.
12. Whether practising independently, in partnership or employed in a firm of Chartered Accountants in practice.
13. Whether holding a salaried employment, if not in practice.
14. Change of address, if any.
15. Remarks.

FORM "2"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Form of application for entry in the Register

To

The Secretary to the Council of the Institute of
Chartered Accountants of India.

Sir,

I beg to apply that my name be entered in the Register.
I hereby declare that I am not subject to any of the disabili-

ties stated in section 8 of the Chartered Accountants Act, 1949 The required particulars are furnished below:—

1. Name in full (block letters)
2. Father's name
3. Date of birth
4. Nationality.
5. Educational qualifications †
- 6 (a) The year and month in which the applicant passed the Examination which qualifies him for his name being entered in the Register, and
- (b) Name of the Examination and Roll No. if any at that Examination
- 7 (a) The name of the Chartered Accountant(s) in practice or the firm of Chartered Accountants in practice under whom the applicant served as an articled clerk or as an audit clerk
- (b) The period of service as an articled clerk and/or audit clerk together with the dates of commencement and termination.
- (c) Articles Deed Registration No. (s)
- (d) Audit Service Registration No. (s)
- (e) Details of such other practical training which has been recognised by the Council as equivalent to practical training under the Chartered Accountants Regulations
8. Period of residence in India
9. If not an Indian citizen, please state whether certificate of Indian Domicile has been obtained
10. Permanent residential address
11. Professional address
12. Present residential address
13. Occupation in full
14. Place or places of business in India ‡
15. Whether the applicant is in charge of the place or places mentioned at 14. If not, the name(s) and membership number(s) of the member(s) of the Institute who is (are) in charge of that (those) place(s) and his (their) address(es)
16. If the applicant is a paid assistant to a Chartered Accountant in practice or in a firm of such Chartered Accountants, name of the Chartered Accountant in practice or the firm and from which date.
17. If the applicant holds a salaried employment other than that covered by 16 above, full particulars thereof
18. Whether the applicant intends to practise as a Chartered Accountant under the Chartered Accountant Act, 1949
19. Whether the applicant intends to continue the engagement at 16 or 17 above in addition to practice
20. Whether the applicant is engaged in any other business or occupation not covered by 16 or 17 above. If so, full particulars thereof
21. Whether the applicant was at any time debarred from practising as an accountant and if so, the reason and period of suspension

2. I hereby undertake that if my name is entered in the Register, I shall be bound by the provisions of the Chartered Accountants Act, 1949 and the Regulations framed thereunder or that may hereafter from time to time be made pursuant to the said Act

3 (i) I also send herewith a sum of Rs _____ being my entrance fee of Rs _____ and annual membership fee Rs. _____ for the year _____

(ii) A sum of Rs 28 is also forwarded for the annual Certificate of Practice for the period ending 30th June _____

(iii) A sum of Rs 6 is also forwarded as annual subscription for the benefit of the Regional Council

Place: _____

Date: _____

Yours faithfully,
Signature

*Applicants are requested to produce evidence of their age.

†Original diplomas, certificates and/or other documents, or attested copies thereof, in support of the qualifications claimed must be sent with the application

‡If there be more than one place of business, principal place of business may also be indicated.

FORM "3"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

Form of application for restoring the name in the Register

To

The Secretary to the Council of the Institute of Chartered Accountants of India.

Sir,

I beg to apply for restoration of my name in the Register. I also hereby declare that I am not subject to any of the disabilities stated in section 8 of the Chartered Accountants Act, 1949. The required particulars are furnished below:—

1. Name in full (in block letters)
2. Father's name.
3. Date of birth
4. Nationality.
5. Educational Qualifications †
6. Period of residence in India
7. If not an Indian citizen, please state whether certificate of Indian Domicile has been obtained
8. Permanent residential address
9. Professional address
10. Present residential address
11. Membership Number or R A Enrolment Number prior to removal
12. Reasons for and date of removal ‡
13. Occupation in full.
14. Place or places of business in India §
15. Whether the applicant is in charge of the place or place mentioned at 14. If not, the name(s) and membership number(s) of the member(s) of the Institute who is (are) in charge of that (those) place(s) and his (their) address(es)
16. If the applicant is a paid assistant under a Chartered Accountant in practice or in a firm of such Chartered Accountants, name of the Chartered Accountant in practice or the firm and from which date
17. If the applicant holds a salaried employment other than that covered by 16 above, full particulars thereof
18. Whether the applicant intends to practise as a Chartered Accountant under the Chartered Accountants Act, 1949
19. Whether the applicant intends to continue the engagement at 16 or 17 above in addition to practice
20. Whether the applicant is engaged in any other business or occupation not covered by 16 or 17 above; if so, full particulars thereof
21. Whether the applicant was at any time debarred from practising as an accountant and if so, the reason and period of suspension.

2. I hereby undertake that if my name is restored on the Register and if admitted as a member of the Institute, will be bound by the provisions of the Chartered Accountants Act, 1949, and the Regulations framed thereunder or that may hereafter from time to time be made pursuant to the said Act

3 (i) I also send herewith a sum of Rs _____ being the (a) balance of entrance fee of Rs _____, (b) the arrears on account of the annual fee of Rs _____, (c) the restoration fee of Rs 25 and (d) the annual membership fee of Rs _____ for the year _____

(ii) A sum of Rs 28 is also forwarded for the annual Certificate of Practice.

(iii) A sum of Rs. 6 is also forwarded for the annual subscription to the Regional Council.

Place:

Date:

Yours faithfully,
Signature

*Applicants are requested to produce evidence of their age.

†Original diplomas, Certificates and/or other documents or attested copies thereof, in support of the qualifications claimed must be sent with the application.

‡Original Notification removing the name of the member should be sent.

§If there be more than one place of business, principal place of business may also be indicated.

FORM "4"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Certificate of Membership

This is to certify that.....of.....was admitted as an Associate of the Institute on the.....day of.....19.....

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India, this.....day of.....19.....

(Seal)

President

Secretary

FORM "5"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Form of application for entry in the Register as Fellow of the Institute of Chartered Accountants of India

To

The Secretary to the Council of the Institute of Chartered Accountants of India, New Delhi.

Sir,

I beg to apply that my name be entered in the Register as a Fellow of the Institute of Chartered Accountants of India. I hereby declare that I am not subject to any of the disabilities stated in section 8 of the Chartered Accountants Act, 1949. I have been in continuous practice in India since.....

Required particulars are as follows:—

(1) Name:

(2) Number and Date of admission as Associate:

(3) Professional address:

(4)* (A) Whether practising independently or as a partner of a firm of practising members of the Institute, and if so, state the period for which acting as such:

or

* (B) (i) Clause/s of sub-regulation (3) of regulation 5 under which the admission is sought:

(ii) Name and address of the employer/organisation:

(iii) Particulars of experience:

(a) Designation

[If in Government service, the Class, Grade, Rank and other details may be given].

(b) Detailed nature of duties.

(c) Period.

(d) Paid-up capital for each of the years.

(e) Turn-over for each of the years.

(f) Population under the jurisdiction of the local authority for each of the years.

(g) Period during which the applicant may have been in practice as a Chartered Accountant.

(h) Original certificate, balance sheets and/or other documents or attested copies thereof, in support of the above experience or particulars, are enclosed.

2. (i) I send herewith Rs. 200 being my entrance fee as a Fellow of the Institute.

(ii) A sum of Rs. 55 is also forwarded herewith being the balance of the annual membership fee, due as a Fellow of the Institute.

Yours faithfully,

Place:

Date:

*Delete which is not applicable.

FORM "6"

Membership No.....

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Certificate of Membership

This is to certify that.....of.....was admitted as a Fellow of the Institute on the.....day of.....19.....

Given by the Council under the Common Seal of the Institute of Chartered Accountants of India, this.....day of.....19.....

(Seal)

President

Secretary

FORM "7"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Form of application for the issue of a Certificate of Practice

To

The Secretary to the Council of the Institute of Chartered Accountants of India.

Sir,

have already sent*

I a cheque/draft No..... am enclosing*

dated.....for Rs.....towards the fee for the Certificate of Practice for the period/year ending 30th June, which may be issued to me at an early date.

†2. I declare that I am not engaged in any other business or occupation besides the profession of accountancy. If and when I intend to be so engaged, I shall obtain the prior permission of the Council.

†3. I am engaged in other occupation as.....and propose to continue to be so engaged in addition to the practice of accountancy for which the permission has already been obtained/applied for vide their/my letter No.....dated.....

4. As and when I cease to be in practice I shall duly inform the Council as required by the Chartered Accountants Regulations, 1963.

†5. I hold the Certificate of Practice as Associate/Fellow for the period ending 30th June

6. I declare that I am.....National.

Place:

Date:

Yours faithfully,

Signature,

Membership Number.

*Delete words not applicable.

†Delete the para not applicable.

FORM "8"

Membership No.....

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Certificate of Practice

This is to certify that.....of.....
F.C.A. is entitled to practise as a Chartered Accountant.
A.C.A.

This Certificate is valid from the.....day of.....
19..... to the 30th day of June 19.....
inclusive, and thereafter subject to renewal from time to
time.

Given under the Common Seal of the Institute of
Chartered Accountants of India, this.....day of.....
19.....

(Seal)

President
Secretary

FORM "9"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Membership No.....

Received with thanks from Shri.....
the sum of Rupees.....only on account of the an-
nual membership fee, annual certificate fee and annual
Regional Council fee, for the year 19.....

The Certificate of Practice granted to him on the day
of.....19..... is hereby renewed up to and inclusive
of 30th of June 19

By the authority of the Council,

Place:

Date:

Secretary

FORM "10"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Particulars of Offices and Firms

1. Name of Firm/Trade name of Chartered Accountant in practice.
2. Name(s) of the Proprietor/Partners of the firm with his/their membership number(s).
3. *Date on which the partnership was entered into.
4. Date on which the firm was started.
5. Address of the Head Office of the firm/Chartered Accountant in practice.
6. *Addresses of the Branch Offices of the firm/Chartered Accountant in practice, if any.
7. *The dates on which the branch offices were opened.
8. Name of the member with the membership number who is in charge of each of the offices, i.e., head office and branch offices.
9. Whether any of the members mentioned in 8 above are in charge of any other office of a Chartered Accountant in practice or a firm of such Chartered Accountants and whether any of them are engaged in a full-time or part-time occupation elsewhere. If so, full particulars may be given.
10. *Name(s) of the Member(s) of the Institute with membership number(s) who is/are working as paid assistant(s) in the firm/under the Chartered Accountant in practice and date of joining of each member.

Place:

Date:

Signature
of the Proprietor/Partner of the
firm with the membership number

*Delete, if inapplicable.

FORM "11"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Form of nomination of a candidate for election to the
Council of the Institute of Chartered Accountants of
India

We, the undersigned Members of the Institute of
Chartered Accountants of India, being qualified to vote in
the election of members to the Council of the Institute by
the.....constituency,
do hereby nominate who is Fellow of the Institute
belonging to that constituency, as a candidate for the elec-
tion to be held in the year 19

1. Signature of proposer
Enrolment No.
Address

2. Signature of seconder
Enrolment No.
Address

I,.....being a Fellow of the Institute
belonging to the.....constituency, agree to stand
for the election by the constituency to be held in the year
19 .

I send herewith the fee of Rs. 200 to the Council by a
Demand Draft on.....

Signature of candidate.
Address.

Dated this..... day of.....

SCH. A(10)

FORM "12"

Form of Complaint

BEFORE THE COUNCIL OF THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF INDIA

Section 21

Between

And

Petitioner

Respondent

Petitioner's address:

Respondent's address:

Particulars of complaint in
paragraphs consecutively numbered.

Particulars of evidence oral and
documentary if any, to substantiate
the complaint.

Signature

VERIFICATION

I,..... the petitioner do here-
by declare that what is stated above is true to the best of
my information and belief.

Verified today the..... day of.....
19.....at.....

Signature

FORM "13"

Roll No.....

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Preliminary Examination Certificate

This is to certify that.....of.....
has passed () the Preliminary Examination
held by the Institute of Chartered Accountants of India in
the month of.....19

Given under the Common Seal of the Institute of
Chartered Accountants of India, this.....day of.....
19.....

(Seal)

Secretary

SCH. A(11)
FORM "14"

Roll No.....

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Emblem)

Intermediate Examination Certificate

This is to certify that.....of.....
has passed (.....) the Intermediate Examination
held by the Institute of Chartered Accountants of India
in the month of.....19.....

Given under the Common Seal of the Institute of
Chartered Accountants of India, this.....day of
.....19.....

(Seal)

Secretary

FORM "15"

Roll No.....

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

Final Examination Certificate

This is to certify that.....of.....
has passed the Final Examination held by the Institute of
Chartered Accountants of India in the month of.....
19.....

Given under the Common Seal of the Institute of
Chartered Accountants of India, this.....day of
.....19.....

(Seal)

Secretary

FORM "16"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

*Statement of particulars to be submitted for registration as
an articled or audit clerk*

1. Name of clerk in full (in capital letters).
2. Father's name.
3. Residential address.
4. Nationality.
5. *Date of birth.
6. †Educational Qualifications with the dates of passing the Examination.
7. (i) Enrolment No. as student member of the Coaching Organisation.
(ii) In case not yet enrolled, state the date of application made to the Director of Studies, Coaching Board for the purpose.
8. Name and address of the employer under whom serving.
9. Name and address of the previous employer(s) and the period of service under him or them either as an articled clerk or as audit clerk or as both. (Dates of commencement and termination to be given).
10. Articles or Audit Service Registration No., if any.
11. Date of commencement of articles or audit service.
12. (a) Whether studying for any courses and if so give full particulars as to whether applied for Council's permission.
(b) In case permission has already been obtained, quote letter No. and date wherein the Council's permission was conveyed.
13. (a) Whether engaged in any other occupation or business and if so give full particulars.
(b) If permission has already been granted, quote the letter No. and date.

I declare that the particulars given above are true and correct to the best of my knowledge and belief and I undertake to intimate to the Council within thirty days, any

changes that may occur in the information furnished above, during the period of my training for the purposes of the Chartered Accountants Regulations, 1963.

Place:

Date:

*Signature of the
Articled or Audit Clerk*

Applicants are required to produce evidence of their age.

†Original diplomas, certificates and/or documents or attested copies thereof, in support of the qualifications claimed must be sent with the application.

FORM "17"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(For use when the Articled Clerk is of full age)

Articles of apprenticeship made the.....day of
.....one thousand nine hundred and
between..... of (hereinafter called the
Employer) of the first part, *[,....., the Chartered
Accountant in practice/partner of Messrs.....,
Chartered Accountants in practice, employing the Em-
ployer of the first part (hereinafter called the second Em-
ployer) of the second part] and.....(hereinafter
called the Articled Clerk) of the second/*third part.

Witness as follows, that is to say:—

1. In consideration of the covenants by the Articled Clerk hereafter contained †[and of the premium of Rs..... paid by the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge)] the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of..... years from the.....day of one thousand nine hundred and.....

[*1A. The second Employer of the second part agrees to permit the Employer of the first part to train the Articled Clerk in his office/firm.]

2. The Articled Clerk of his own free will binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows:—

- (a) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice of profession of Accountancy.
- (b) That he will not at any time during the said term destroy, cancel, obliterate, spoil, embezzle, spend, make away with or take copies of books, papers, plans, documents, moneys, stamps or chattels of the Employer, his personal representatives or assigns or of his partner or partners or of any of his clients or employers which shall be deposited in his hands or which shall come to his care, custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.
- (c) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.
- (d) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained, but will at all times during the said term conduct himself with all due diligence, honesty and propriety.
- (e) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.
- (f) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by him by the Articled Clerk's misbehaviour or improper conduct.

4. The Employer covenants with the Articled Clerk as follows:—

- (a) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art, science and knowledge of Accountancy.
- (b) That his professional practice *[or that of his employer(s)] is his *[or their] main occupation and is suitable for the purpose of enabling him to carry out the obligations referred to in (a) above.
- (c) That he will at the expiration of the said term use his best means and endeavours at the request, cost and charges of the Articled Clerk to cause the Articled Clerk to be admitted as a member of the Institute: Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be admitted as such.
- (d)(i) That if the Employer shall die during the said term, his legal representative †[shall return the premium to the extent not already refunded to the Articled Clerk and] shall grant to the Articled Clerk a certificate of service in the appropriate Form for the expired period of the articles.
- (ii) That if the Employer shall cease to practise as an accountant or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term, he shall, †[at the option of the Articled Clerk, either return the premium to the extent not already refunded, or without any further expense to the Articled Clerk,] make the necessary arrangements as far as practicable for the completion of the residue of the term as Articled Clerk with some other member entitled to train Articled Clerks and grant the Articled Clerk, the certificate of service in the appropriate Form for the expired period of articles.
- †[(e) That he agrees to refund within the period stipulated under the Regulations the entire premium received from or on behalf of the Articled Clerk in such instalment as he might deem fit subject to satisfactory service and good conduct of the Articled Clerk.]

5. These articles are subject to the Chartered Accountants Regulations as may be in force from time to time.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed, Sealed and Delivered

by

in the presence of

Signed, Sealed and Delivered

by

in the presence of

*To be deleted where the employer is not employed by a Chartered Accountant in practice or by a firm of such Chartered Accountants.

†To be deleted where no premium is charged.

FORM "18"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(For use where the Articled Clerk is a Minor)

Articles of Apprenticeship made the.....day of
.....one thousand nine hundred and.....
between.....of.....(hereinafter called the
Employer) of the first part, *[....., the Chartered Ac-
countant in practice/partner of Messrs.....,
Chartered Accountants in practice, employing the Em-
ployer of the first part (hereinafter called the second Em-
ployer) of the second part],.....(hereinafter called

the Guardian) of the second/*third part, guardian of
.....(hereinafter called the Articled Clerk) of the
third/*fourth part.

Witness as follows, that is to say:—

1. In consideration of the covenants by the Articled Clerk and Guardian respectively hereinafter contained †[and of the premium of Rs.....paid by or on behalf of the Articled Clerk (the receipt whereof the Employer doth hereby acknowledge)] the Employer agrees to take the Articled Clerk as his Articled Clerk for the term of.....years from the day of..... one thousand nine hundred and.....

*[1A. The second Employer of the second part agrees to permit the Employer of the first part to train the Articled Clerk in his office-firm.]

2. The Articled Clerk of his own free will and with the consent of the Guardian binds himself Articled Clerk to the Employer to serve him for and during and unto the full end and term of.....years.

3. The Articled Clerk covenants with the Employer as follows:—

- (a) That he will at all times during the said term diligently and faithfully serve the Employer as his Articled Clerk in the practice of profession of Accountancy.
- (b) That he will not at any time during the said term destroy, cancel, obliterate, spoil, embezzle, spend, make away with or take copies of books, papers, plans, documents, moneys, stamps or chattels of the Employer, his personal representatives or assigns or of his partner or partners or any of his clients or employers which shall be deposited in his hands or which shall come to his care, custody or possession or allow any of the said goods to be so treated by others if he can by the exercise of reasonable care prevent it.
- (c) That he will at all times keep the secrets of the Employer and his partner or partners and of his and their clients and employers and will not divulge the names and affairs of such clients and employers.
- (d) That he will readily and cheerfully obey and execute the lawful and reasonable commands of the Employer and will not depart or absent himself from the service or employ of the Employer at any time during the said term without his consent or that of his partners first obtained, but will at all times during the said term conduct himself with all the diligence, honesty and propriety.
- (e) That he will at all times well and faithfully serve the Employer as an Articled Clerk ought to do in all things whatsoever.
- (f) That he will make good and fully indemnify the Employer for any loss or damage suffered or sustained by him by the Articled Clerk's misbehaviour or improper conduct.

4. The Guardian covenants with the Employer as follows:—

That he will indemnify the Employer or his partner or partners and all or any of them in case the Articled Clerk shall act contrary to the last-mentioned covenant and the Employer or his partners shall suffer thereby any loss, damage or prejudice.

5. The Employer covenants with the Articled Clerk and the Guardian as follows:—

- (a) That he will by the best ways and means in his power and to the utmost of his skill and knowledge instruct or cause to be instructed the Articled Clerk and afford him such reasonable opportunities and work as may be required to enable him to acquire the art, science and knowledge of Accountancy.
- (b) That his professional practice *[or that of the second employer] is his *[or their] main occupation and is suitable for the purpose of enabling him to carry out the obligations referred to in (a) above.

(c) That he will at the expiration of the said term use his best means and endeavours at the request, cost and charges of the Articled Clerk and the Guardian or either of them to cause the Articled Clerk to be admitted as a member of the Institute: Provided always that the Articled Clerk shall have well and faithfully served his intended clerkship and shall have passed the required examinations and in all respects properly qualified himself to be admitted as such.

(d)(i) That if the Employer shall die during the said term his legal representative †[shall return the premium to the extent not already refunded to the Articled Clerk and] shall grant to the Articled Clerk a certificate of service in the appropriate Form for the expired period of the articles.

(ii) That if the Employer shall cease to practise as an accountant or shall in any way become incapable of continuing the intended employment of the Articled Clerk during the said term he shall †[at the option of the Articled Clerk either return the premium to the extent not already refunded or without any further expense to the Articled Clerk] make necessary arrangements as far as practicable for the completion of the residue of the term as Articled Clerk with some other member entitled to train Articled Clerks and grant the Articled Clerk the certificate of service in the appropriate Form for the expired period of articles.

†[(e) That he agrees to refund within the period stipulated under the Regulations, the entire premium received from or on behalf of the Articled Clerk in such instalments as he might deem fit subject to satisfactory service and good conduct of the Articled Clerk.]

6. These articles are subject to the Chartered Accountants Regulations as may be in force from time to time.

In witness whereof the parties have hereunto set their hands and seals the day and year first above written.

Signed, Sealed and Delivered

by

in the presence of

Signed, Sealed and Delivered

by

in the presence of

*To be deleted where the Employer is not employed by a Chartered Accountant in practice or by a firm of such Chartered Accountants.

†To be deleted where no premium is charged.

FORM "19"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(For use where Articles are assigned)

ASSIGNMENT OF ARTICLES made the day of one thousand nine hundred and between of (hereinafter called "the Employer") of the first part, (hereinafter called "the Articled Clerk") of the second part and of carrying on the business of at (hereinafter called "the New Employer") of the third part.

Whereas by Articles of Apprenticeship dated and made between the Employer of the first part and the Articled Clerk of the second part, the Articled Clerk was bound apprentice to the Employer in the practice of profession of Accountancy for a term of years from the day of 19.....

And whereas it has been agreed that the Articled Clerk shall serve the unexpired residue of the said term with the New Employer, being a member of the Institute entitled to train Articled Clerks, and the Employer has agreed to assign the said Articles of Apprenticeship to the New Employer.

*And whereas the Employer has paid to the New Employer Rs..... out of the premium received by the Employer under the said Articles.

*And whereas the Articled Clerk has paid the New Employer the sum of Rs..... by way of further premium.

Now this deed of assignment witnesseth as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship from the day of 19..... and all his interest therein and the benefit of all covenants therein contained to the New Employer to hold the same for all the residue unexpired of the said term of years.

2. The New Employer covenants with the Employer, and the Articled Clerk and with each of them separately:—

(a) That he will take the Articled Clerk as his Articled Clerk for the unexpired residue of the said term in order that he may complete his studies and acquire the art, science and knowledge of Accountancy.

(b) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if the New Employer were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions, claims or demands in respect thereof.

(c) That his professional practice is his main occupation and is suitable for the purpose of enabling him to carry out the obligations referred to in (a) and (b) above.

3. The Articled Clerk covenants with the New Employer—

(a) That the Articled Clerk shall diligently and faithfully serve the New Employer as his apprentice in his profession of Accountancy for all the residue now unexpired of the said term.

(b) That he will observe and perform all the covenants in the said Articles contained and on his part to be performed in like manner in all respects as if the New Employer were therein named instead of the Employer.

4. This Deed of Assignment is subject to the Chartered Accountants Regulations as may be in force from time to time.

In witness whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by

in the presence of

in the presence of } "The Employer" of the First Part.

Executed by } "The Articled Clerk" of the Second Part.

Executed by } "The New Employer" of the Third Part.

*To be deleted where no premium is charged.

FORM "20"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(For use where the Articles are assigned and where the Articled Clerk is a minor)

ASSIGNMENT OF ARTICLES made the day of one thousand nine hundred and between of (hereinafter called "the Employer") of the first part, of (hereinafter called guardian of the Articled Clerk) of the second part and of carrying on the business of at (hereinafter called "the New Employer" of the third part.

Whereas by Articles of Apprenticeship, dated..... and made between the Employer of the first part, the Guardian of the second part, the Articled Clerk was bound apprentice to the Employer in the practice of profession of Accountancy for a term of.....years from the..... day of.....19.....

And whereas it has been agreed that the Articled Clerk shall serve the unexpired residue of the said term with the New Employer being a member of the Institute entitled to train Articled Clerks and the Employer has agreed, with the consent of the Guardian, to assign the said Articles of Apprenticeship to the New Employer.

*And whereas the Employer has paid to the New Employer Rs..... out of the premium received by the employer under the said Articles.

*And whereas the Articled Clerk has paid the New Employer the sum of Rs.....by way of further premium.

Now this deed of assignment witnesseth as follows:—

1. The Employer hereby assigns the said Articles of Apprenticeship from the.....day of.....19..... and all his interest therein and the benefit of all covenants therein contained to the New Employer to hold the same for all the residue unexpired of the said term of.....years.

2. The New Employer covenants with the Employer and the Guardian and with each of them separately—

- (a) That he will take the Articled Clerk as his Articled Clerk for the unexpired residue of the said term in order that he may complete his studies and acquire the art, science and knowledge of Accountancy.
- (b) That he will observe and perform all the covenants in the said Articles contained and on the part of the Employer to be observed and performed in like manner in all respects as if the New Employer were therein named instead of the Employer and will keep the Employer indemnified from the same and from all actions, claims or demands in respect thereof.
- (c) That his professional practice is his main occupation and is suitable for the purpose of enabling him to carry out the obligations referred to in (a) and (b) above.

3. The Guardian covenants with the New Employer—

- (a) That the Articled Clerk shall diligently and faithfully serve the New Employer as his apprentice in his profession of Accountancy for all the residue now unexpired of the said term.
- (b) That he will observe and perform all the covenants in the said Articles contained and on his part to be performed in like manner in all respects as if the New Employer were therein named instead of the Employer.

4. This Deed of Assignment is subject to the Chartered Accountants Regulations, as may be in force from time to time.

In witness whereof the parties have hereunto set their respective hands the day and year first above written.

Executed by }
in the presence of } "the Employer" of the First Part.

Executed by }
in the presence of } "the Guardian" of the Second Part.

Executed by }
in the presence of } "the New Employer" of the Third Part.

*To be deleted where no premium is charged.

FORM "21"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(Form of Supplementary Deed of Articles)

Articles of apprenticeship made the.....day of.....one thousand nine hundred and..... between.....of..... (hereinafter called the Employer) of the first part and *..... the Chartered Accountant in practice/partner of Messrs....., Chartered Accountants in practice, employing the Employer of the first part (hereinafter called the second Employer) of the second part], (hereinafter called the Articled Clerk) of the second/*third part. SUPPLEMENTAL to the Articles of Apprenticeship made the.....between the abovementioned parties for.....

Witness as follows, that is to say:

1. Whereas the abovementioned Articles have expired on the.....and the Articled Clerk has taken more leave of absence during the said period than is permissible under the Chartered Accountants Regulations, it is hereby agreed by the parties mentioned above that..... the Articled Clerk will serve for a further period of..... from..... to..... on the same terms and conditions as are contained in the original deed of articles, dated..... registered with the Institute of Chartered Accountants of India, vide Registration Number..... dated the.....

2. These articles are subject to the Chartered Accountants Regulations as may be in force from time to time.

In witness whereof the parties have hereunto set their hands the day and year first above written.

Signed, Sealed and Delivered

by
in the presence of

Signed, Sealed and Delivered

by
in the presence of

[Signed, Sealed and Delivered

by
in the presence of]

Note—Delete words not applicable.

*To be deleted where the Employer is not employed by a Chartered Accountant in practice or by a firm of such Chartered Accountants.

FORM "22"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

Certificate of Service under Articles

I,..... of..... do hereby certify that..... served as an articled clerk under me in accordance with the Chartered Accountants Regulations, for a period of..... from..... to....., that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

I further certify that during the above-mentioned period the articled clerk was given leave for.....days.

*I did not charge any premium.

*I have refunded the entire premium of Rs..... to the articled clerk in.....instalment/s.

The articles were duly registered with the Council of the Institute of Chartered Accountants of India, vide Registration No..... of.....

Place:

Date:

(Signature)

Name in block letters

Signature of articled clerk

*Strike out what is not applicable.

FORM "23"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI*Certificate of service under articles*

(To be issued by the legal representative)

I,, legal representative of the late of do hereby certify that to the best of my information served as an articled clerk under the late of in accordance with the Chartered Accountants Regulations, for a period of years, months and days from to and that according to the information supplied to me his progress was satisfactory and he bears a good moral character.

I further certify that according to the information supplied to me, during the above-mentioned period, the articled clerk was given leave for days by late

*No premium was received by the late

*The entire premium of Rs. received by the late has been refunded to the articled clerk in instalment/s.

The articles were duly registered with the Council of the Institute of Chartered Accountants of India, *vide* Registration No. of 19.....

(Signature)

Place: Name in block letters

Date: Signature of articled clerk

*Strike out what is not applicable.

FORM "24"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI*Certificate of Service under Articles*

(To be issued by a surviving partner)

I,, of who practised in partnership with the late do hereby certify that served as an articled clerk under the late in accordance with the Chartered Accountants Regulations, for a period of from to, that his progress was satisfactory and that to the best of my information he bears a good moral character.

I further certify that during the above-mentioned period, the articled clerk was given leave for days.

*No premium was received by the late

*To the best of my information, the entire premium of Rs. received by the late has been refunded to the articled clerk in instalment/s.

The articles were duly registered with the Council of the Institute of Chartered Accountants of India, *vide* Registration No. of 19.....

(Signature)

Place: Signature of articled clerk

Date: Name in block letters

*Strike out what is not applicable.

FORM "25"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI

(Certificate of service to be issued by the Head of the Department of the concern)

I, employed as by Messrs. do hereby certify that Shri. worked under my supervision for a period of from to and during this period he was given training in Department(s).

I also certify that his progress during the period was satisfactory and that he bears a good moral character.

I further certify that during the above-mentioned period, he was given leave for days.

(Signature)

Member of the Institute of
Chartered Accountants/Cost
and Works Accountants of
India.

Membership No.

Signature of articled clerk

FORM "26"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI*Certificate of Audit Service*

I, of do hereby certify that served as an audit clerk under me in accordance with the Chartered Accountants Regulations, for a period of from to, that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

I further certify that during the above-mentioned period the audit clerk was given leave for days.

The audit service was duly intimated to the Council of the Institute of Chartered Accountants of India, *vide* Registration No. of 19.....

(Signature)

Place: Name in block letters

Date: Signature of audit clerk

FORM "27"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI*Certificate of Audit Service*

(To be issued by the legal representative)

I, legal representative of the late do hereby certify that to the best of my information served as an audit clerk under the late in accordance with the Chartered Accountants Regulations, for a period of from to and that according to the information supplied to me his progress was satisfactory and he bears a good moral character.

I further certify that according to the information supplied to me, during the above-mentioned period, the audit clerk was given leave for days by the late

The audit service was duly registered with the Council of the Institute of Chartered Accountants of India, *vide* Registration No. of 19.....

(Signature)

Date: Name in block letters

Place: Signature of audit clerk

FORM "28"

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF INDIA, NEW DELHI*Certificate of Audit Service*

(To be issued by a surviving partner)

I, of who practised in partnership with the late do hereby certify that served as an audit clerk under the late in accordance with the Chartered Accountants Regulations, for a period of from to, that his progress was satisfactory and that to the best of my knowledge he bears a good moral character.

I further certify that during the above mentioned period the audit clerk was given leave for _____ days

The audit service was duly registered with the Council of the Institute of Chartered Accountants of India, vide Registration No _____ of _____ 19____

Date _____ (Signature)

Place: _____ Name in block letters
Signature of audit clerk

FORM "29"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(Emblem)

Management Accountancy Course

This is to certify that _____ of _____ has passed (_____) Part I and II of the Management Accountancy Examination held by the Institute of Chartered Accountants of India

Given under the Common Seal of the Institute of Chartered Accountants of India, this _____ day of _____ 19____

(Seal) _____ Secretary

FORM "30"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(Emblem)

Management Accountancy Course

Part I

This is to certify that _____ of _____ has passed (_____) the Management Accountancy Examination (Part I) held by the Institute of Chartered Accountants of India in the month of _____ 19____

Given under the Common Seal of the Institute of Chartered Accountants of India, this _____ day of _____ 19____

(Seal) _____ Secretary

N B—The candidate mentioned above has also passed/has not so far passed Part II of the Management Accountancy Course

FORM "31"

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

(Emblem)

Management Accountancy Course

Part II

This is to certify that _____ of _____ has completed the prescribed period of practical training in Management Accountancy and has passed the written test and in the interview in respect of the same

Given under the Common Seal of the Institute of Chartered Accountants of India, this _____ day of _____ 19____

(Seal) _____ Secretary

N B—The candidate mentioned above has also passed/has not so far passed Part I of the Management Accountancy Course

SCHEDULE B

PRELIMINARY EXAMINATION

1 Admission to Preliminary Examination—No candidate shall be admitted to the Preliminary Examination un-

less he has passed the Intermediate Examination of a University constituted by law in India or any other University recognised by the Central Government or an examination recognised by the Central Government as equivalent thereto

Provided that a graduate or a person who has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education or any other person exempted under the Chartered Accountants Regulations, 1949, shall be exempted from passing the Preliminary Examination

2 Preliminary Examination admission fee—A candidate for admission to the Preliminary Examination shall pay a fee of twenty seven rupees

3 Papers and syllabus for Preliminary Examination—A candidate for the Preliminary Examination shall be examined in the following subjects and shall ordinarily be declared to have passed the Examination if he obtains at one sitting a minimum of 40 per cent of marks in each paper and 50 per cent of the total marks of all the papers

Paper (i)—English—(One Paper—Three Hours—100 Marks)

Precis Writing, Paraphrasing, Composition, Commercial Correspondence and Report Writing (Questions to test the candidate's knowledge of English and his power of expression will be asked. The questions will be such as would test the candidate's imagination, reasoned thought and argument)

Paper (ii)—Elements of Book Keeping—(One Paper—Three Hours—100 Marks)

Theory and practice of Double Entry Book keeping, Treatment of bad and doubtful debts, Depreciation, Methods of keeping and presenting Accounts, Manufacturing, Trading and Profit & Loss Accounts, Balance Sheets of Sole Traders and Proprietary Concerns, and Bill Transactions

Paper (iii)—Elements of Economics and Modern Administration—(One Paper—Two Sections—Three Hours—100 Marks)

Section I—Elements of Economics—(50 Marks)—Definition and Scope of Economics, Want, Wealth, Theories of Value and Price, Production, Theory of Production, National Income, Theories of Rent, Wages and Interest, Theory of Money and Exchange, Banks, and Direct and Indirect Taxation

Section II—Modern Administration—(50 Marks)—The Indian Constitution relating to the powers, functions and duties of the Central Government, the Parliament, the State Governments, the State Legislatures, Civil Services (Part XIV), Fundamental Rights (Part III of the Indian Constitution), and Directive Principles of State Policy (Part IV), Finance (Part XII, Chapter I only), Trade, Commerce and intercourse within the territory of India (Part XIII)

Note—Questions on the reproductions of the provision of the constitution will only be asked. It is not intended to test the knowledge of the candidate on the interpretation and explanation of the various provisions

Paper (iv)—Commercial Arithmetic—(One Paper—Three Hours—100 Marks)

Arithmetic, Rapid Calculations, i.e., short methods of addition and subtraction, division and multiplication; Average Due Date, Elementary principles and processes of Arithmetic, Vulgar and Decimal Fractions, English and Metric System for Measurement of Length—Area—Volume—Capacity—Weight—Time, Averages, Ratio and Proportion, Percentages, Simple and Compound Interest, Present Worth and Discount, Profit and Loss, Stocks and Shares; and Foreign Exchange

Paper (v)—Economic and Commercial Geography—(One Paper—Three Hours—100 Marks)

The influence of physical environments and natural resources on economic development; Location; Configuration; Drainage; Climate; Soil and Vegetation; Agriculture; Subsistence Farming; Commercialized and Mixed Farming; Dairying; Horticulture; Sericulture; Plantation; Adjustment to animal life and forest vegetation; Extractive Industries; Quarrying; Mining; Manufacture; Markets; Transport and Trade Routes by Land; Sea and Air; Ports and their Hinterland; Staples of World Trade; Conditions of Production; Climate and Soil Requirements; Geographical Products; Methods of Production; Mineral Products; Ores and Extraction of Minerals; Use of Minerals; and Manufacture.

Man and his environments; Population and Population Movements; Distribution of Population in different regions; and Density of Population. (The above topics to be studied with general reference for comparative purposes to the main geographical regions of the world and with particular reference to India and Pakistan).

The above particulars are intended as a general guide to questions which may be asked in each paper.

INTERMEDIATE EXAMINATION

4. *Admission to Intermediate Examination*—No candidate shall be admitted to the Intermediate Examination unless he—

(i) was admitted to the First Examination held under the Chartered Accountants Regulations, 1949, and has served or is serving as an articled clerk or as an audit clerk, or

(ii) is a graduate or has passed the National Diploma in Commerce Examination held by the All India Council for Technical Education or has passed the Preliminary Examination held under these Regulations/or the Chartered Accountants Regulations, 1949, and has completed such period of service either as an articled clerk or as an audit clerk or partly as an articled clerk and partly as an audit clerk, as is required for admission as a member, or is serving the last thirty months of articled service or last sixty months of audit service, as the case may be, on the 1st day of May or 1st day of November of each year for eligibility to the Examination that may be held in May or November, respectively;

Provided that a candidate who had entered into articles or audit service for the first time on or after 1st July 1956, shall not be admitted to the Examination unless he produces a certificate from the Director of Studies or the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council, to the effect that he has undergone a course of postal tuition satisfactorily for a period of one year.

Explanation—For the purpose of computing the period of practical training, six months' service as an articled clerk shall be reckoned as one year's service as an audit clerk or *vice versa*, fractions of less than six months in the case of articled service and one year in the case of audit service, being ignored.

5. *Intermediate Examination Admission fee*—A candidate for admission to the Intermediate Examination shall pay a fee of fifty-two rupees.

6. *Papers and syllabus for the Intermediate Examination*—A candidate for the Intermediate Examination shall be examined in the following subjects and shall ordinarily be declared to have passed the Examination if he obtains at one sitting a minimum of 40 per cent of marks in each paper and 50 per cent of total marks of all the papers:

Paper (i)—Accounting—(Three Hours—100 Marks)

The Theory and Practice of Single and Double Entry Book-keeping and Accounts; Principal and Subsidiary Books of Accounts; Methods of keeping and presenting accounts; the terms used in book-keeping and accounting Bill Transactions; Accounts; Current and Average Due Date; Self Balancing Ledgers; Goods on sale or return; Hire-purchase and Instalment System; Departmental and Branch Accounts (Excluding foreign branches); Consignment and Joint Ventures; Trial Balance; Receipts and

Payments and Income and Expenditure Accounts; Accounting of Educational, Charitable and other institutions, manufacturing, Trading and Profit and Loss Accounts and Balance Sheets. (At least one question will be asked on theory).

Paper (ii)—Accounting—(Three Hours—100 Marks)

Partnership Accounts; Limited Company Accounts and Appropriation Accounts and Balance Sheets; Valuation and Treatment of Goodwill; System and Maintenance of Stock Records and Valuation of Stock-in-trade; Nature and Methods of Depreciation; Capital and Revenue, including deferred Revenue Expenditure; Treatment of Bad and Doubtful Debts; Sinking Funds; Provisions; Reserves and Reserve Funds; Simple Accounting Ratios of Manufacturing, Trading and Profit and Loss Accounts.

Paper (iii)—Cost Accounts and Statistics—(Three Hours)—100 Marks)

Cost Accounts—Objects and Advantages of Costing; Elements of Cost; Books and Records to be maintained; Pricing of Materials; Recording and Control of Materials; Requisitions; Bin Cards and Stores Ledgers; Methods of Costing and Appropriate Industries to which they are applicable; Budgetary Control.

Wastage, Shrinkage, Scrap, etc.; Recording of Labour; various Methods of payment of Wages; Idle time; Chargeable Expenses; Overhead Charges inside and outside the Factory; Basis for allocation of overheads; Machine Hour Rate; Standard Cost.

Statistics—Meaning and scope of Statistics; Fundamental Principles; Utility to other Branches of Arts and Science and particularly Trade and Commerce; Limitations; Methods of Investigations and their relative importance; Statistical Enquiry—Purpose and Utility; Organisation and Questionnaires; their types and their drafting; Tabular Presentation of the Matters; Essentials of good tables; Methods of tabulation including Electric Tabulation; Types of Tables; Stubs and Captions.

Averages; Meaning, different Types, Mean, Median and Mode and Weighted Averages; Merits and Demerits of each type; Moving Averages; Statistical co-efficient for relative Dispersion; Skewness.

Sampling, Chance and Deliberate Sampling; Law of Statistical Regularity and Inertia of large numbers; Statistical Error; Sources of Errors; Relative and Absolute Errors; Biased Errors; Fallacies and their causes; Accuracy Standard Adopted, Approximation.

Paper (iv)—Auditing—(Three Hours—100 Marks)

The Principles of Auditing including Audit Programme; Internal Audit; Verification of Assets and Liabilities; Technique of Auditing; Test Checks; Auditing of Accounts of Private Concerns and Partnership, Educational, Charitable and other Institutions and Limited liability Companies (excluding Divisible profits); Duties and Responsibilities of Auditors.

Paper (v)—Mercantile Law and Company Law—(Three Hours—100 Marks)

Law relating to Contracts; Sale of Goods and Partnership Acts; Negotiable Instruments Act; Elements of Company Law (limited to Part VI, I and II Chapters containing sections 1 to 323).

Paper (vi)—General Commercial Knowledge—(Three Hours—100 Marks)

Commercial Correspondence and Elements of Secretarial Practice; Office and Counting House Routines; Commercial and Insurance Terms; Stock Exchange Terms and the Practice in the Purchase and Sale of Shares, Securities, etc.; the Purchase, Sale, Storage and Conveyance of Goods (Home, Import and Export); the use of Hundies, Cheques, Bills of Exchange and Bills of Lading; Charter Parties, Railway Receipts; Fire and Marine Insurance. (At least one question on Commercial Correspondence and one question on Secretarial Practice will be asked).

The above particulars are intended as a general guide to questions which may be asked in each paper.

FINAL EXAMINATION

7 *Admission to Final Examination*—No candidate shall be admitted to the Final Examination unless he—

(i) has either passed the Intermediate Examination under these Regulations or the Intermediate Examination or the First Examination under Chartered Accountants Regulations, 1949, or is exempted from passing the First Examination under the Chartered Accountants Regulations, 1949, and

(ii) has either completed such period of service as an articled clerk or as an audit clerk or partly as an articled clerk and partly as an audit clerk as is required for admission as a member, or is serving the last twelve months of such period on 1st day of May or 1st day of November of each year, for eligibility to the Examination that may be held in May or November, respectively:

Provided that an interval of not less than eleven months shall have elapsed between the date of the candidate's passing the Intermediate Examination and the commencement of the Final Examination.

Provided further that a candidate who had entered into articles or audit service for the first time on or after the 1st day of July 1956 and who desires to take both the Groups of the Final Examination together shall not be admitted to the Examination unless he produces a certificate from the Director of Studies or the head of the coaching organisation, by whatever name designated, set up under the aegis of the Council, to the effect that he has undergone a course of postal tuition satisfactorily for a period of eighteen months.

Provided, however, that such a candidate may be permitted to take any one of the Groups of the Final Examination on his producing a certificate from the Director or the head, to the effect that he has undergone a postal tuition satisfactorily for a period of twelve months:

Provided further that such a candidate may be permitted to take the remaining Group of the Final Examination on his producing a certificate from the Director or the head, that he has undergone a course of postal tuition satisfactorily for a further period of six months

8 *Final Examination admission fee*—A candidate for admission to both the Groups or only one Group of the Final Examination shall pay respectively a fee of seventyseven or fiftytwo rupees

9. *Final Examination to be held prior to the 1st day of July 1964*—(1) A candidate for the Final Examination, to be held before the first day of July 1964, shall be examined in the subjects comprised in the following two Groups and shall be considered to have passed the Examination—

- (i) if he is declared to have passed in both the groups simultaneously or in one Group at one time and in the remaining Group at a subsequent examination, before the first day of July 1964, or
- (ii) if he is declared to have passed in one Group under the Chartered Accountants Regulations, 1949 and in the remaining corresponding Group at an examination held before the first day of July 1964, under these Regulations; or
- (iii) if he is declared to have passed in one Group under the Chartered Accountants Regulations, 1949 and subject to any direction to the contrary issued by the Council, in the remaining corresponding Group at an examination held after the first day of July 1964, under these Regulations.

(2) No candidate shall be eligible to appear at a subsequent examination within the meaning of sub paragraph (1) above for the purpose of passing in the remaining Group, unless it is one or more of the six examinations immediately following the examination in which he is declared to have passed in one Group.

(3) The minimum number of marks required for passing in a Group shall be at one sitting 40 per cent of marks in each paper of the Group and 50 per cent of the total marks of all the papers of that Group.

GROUP I—ADVANCED ACCOUNTING AND AUDITING

Paper (i) Advanced Accounting—(Three Hours—100 marks)—

Including knowledge of systems of accounting of commercial enterprises, Double Account System (with reference to Electric Companies only); Educational, Charitable and other Institutions, Manufacturing, Trading and Profit and Loss and Appropriation Accounts, Balance Sheets, Partnership Accounts, Accounts of Limited Companies, including Formation, Reorganisation, Reconstruction, Amalgamation and Liquidation of Companies

Paper (ii)—Advanced Accounting—(Three Hours—100 Marks)—

Including knowledge of accounts of Banking companies, Insurance Companies, Mining Companies, Collieries, Holding and Subsidiary Companies, Accounts of Doctors, Lawyers Solicitors and Accountants, Departmental and Branch Accounts, including Foreign Branches, Preparation of Accounts from Incomplete Records, Preparation of Financial Statements, their use and interpretation; Use of Accounting Ratios, including Solvency Ratios, Capital Ratios, Inventory Ratios and Composite Ratios; Elements of Machine Accounting Government System of Accounting

Paper (iii)—Taxation—(Three Hours—100 Marks)—

Law and Practice of income-tax and Estate Duty, including practical problems

Paper (iv)—Cost Accounts and Statistics—(Three Hours—100 Marks)—

Costing: Objects and Advantages of Costing; Elements of Cost, Books and Records to be maintained; Pricing of Materials Recording and Control of Materials; Requisitions, Bin Cards and Stores Ledgers, Reconciliation of Cost and Financial Accounts, Methods of Costing and Appropriate Industries to which they are applicable; Budgetary Control, Control of Accounts, Graphic Presentation; Elements of Factory Organisation

Wastage, Shrinkage, Scrap, etc; Recording of Labour; Various Methods of payment of Wages, Idle time; Chargeable Expenses; Overhead Charges inside and outside the Factory; Basis for allocation of overheads; Machine hour Rate; Standard Costs, Different Methods of Costing.

Statistics: Meaning and Scope of Statistics, Fundamental Principles; Utility to other Branches of Arts and Science and Particularly Trade and Commerce; Limitations, Methods of Investigations and their relative importance, Statistical Enquiry—Purpose and Utility; Organisation and Questionnaires; Their Types and their Drafting, Tabular Presentation of the Matters; Essentials of Goods tables, Methods of Tabulation including Electric Tabulation Types of Tables; Stubs and Captions.

Averages; Meaning, Different Types, Mean Median and Mode and Weighted Averages, Merits and Demerits of each Type; Moving Averages; Statistical Coefficient for Relative Dispersion, Skewness

Sampling, Chance and Deliberate Sampling; Law of Statistical Regularity and Inertia of large numbers; Statistical Error; Sources of Errors; Relative and Absolute Errors; Biassed Errors, Fallacies and their causes; Accuracy Standard adopted Approximation.

Paper (v)—Auditing—(Three Hours—100 Marks)—

Including Audits of Private concerns, Partnership and Joint Stock Companies, Co-operative Societies, Holding and Subsidiary Companies, Banking Companies and Insurance Companies Investigation into and criticism of Accounts; Audit Reports; Divisible Profits including Treatment of Dividend and Reserves; Rights, Duties and Liabilities of Auditors; Verification and Valuation of Assets, Detection and Prevention of Frauds and Errors; Organisation of Accounts Department; the Chartered Accountants Act, 1949 including the Schedule, the Ethics of the profession and the History of Accountancy.

GROUP II—MERCANTILE LAW, COMPANY LAW AND ECONOMICS

Paper (i)—Mercantile Law—(Three Hours—100 Marks)—

Including the Law relating to Negotiable Instruments; Arbitration and Awards; Insolvency; Rights and Duties of Liquidators, Trustees and Receivers; Insurance Law; Electricity (Supply) Act, 1948 and Societies Regulation Act.

Paper (ii)—Company Law—(Three Hours—100 Marks)—

Company Law including winding up of Companies; Banking and Insurance Companies Act; and the Co-operative Societies Act (Central and State).

Paper (iii)—Economics—(Three Hours—100 Marks)—

(i) Nature and Significance of Economics Science; Meaning of Economic Terms; Nature of Wealth and Capital Allocation of Factors of Production to alternative uses; Crisis, Competition and Monopoly; Population and Productivity Effects of Inventions and Scientific Developments; Production and Distribution in an Exchange Economy; Theories of Value; the Marginal Principle and the Law of Substitution; Theories of Wages, Rent, Profits and Interest; Money and Banking; Nature and Functions of Money; the value of Monetary Units; Currency and Credit System; the Banking System and Money Markets; Central Banks, Effects of Rising and Falling Prices; Theory of International Trade; Tariffs; the Effects of different Currencies and Banking Systems on the Foreign Exchanges; Foreign Exchanges and the Balance of payments; the Economic functions and activities of States; Public Finance and Principles of direct and indirect Taxation; Stock Exchange; Money Markets; Investments; Company Finance and Capital Structure.

(ii) Indian Economics, i.e., Modern Economic Development of India in Agriculture; in Industry, including private and State owned and State Managed Industries, in Trade and Commerce including Foreign and Internal Trade; in Currency, Banking and Foreign Exchange and the Reserve Bank of India; Public Finance, including the Central Government and the State Governments.

The above particulars are intended as a general guide to questions which may be asked in each paper.

10. *Final Examination to be held after 1st day of July 1964*—(1) A candidate for the Final Examination, to be held after the first day of July 1964, shall be examined in the subjects comprised in the following two Groups and shall be considered to have passed the Examination, if he is declared to have passed in both the Groups simultaneously or in one Group at one examination and in the remaining Group at a subsequent examination.

(2) No candidate shall be eligible to appear at a subsequent examination within the meaning of sub-paragraph (1) above for the purpose of passing in the remaining Group unless it is one or more of the six examinations immediately following the examination in which he is declared to have passed in one Group.

(3) The minimum number of marks required for passing in a Group shall be at one sitting 40 per cent. of marks in each paper of the Groups and 50 per cent. of the total marks of all the papers of that Group.

(4) This paragraph shall also apply to the candidates appearing for the Final Examination to be held after the first day of July 1963, who were declared to have passed the Intermediate Examination held in November 1962 or May 1963.

GROUP I—ADVANCED ACCOUNTING AND AUDITING

Paper (i) Advanced Accounting—(Three Hours—100 Marks)—

Including knowledge of systems of accounting of commercial enterprises; Double Account System with reference to Electric Companies only; Partnership Accounts including insolvency Accounts of Limited Companies, including formation, Re-organisation, Re-construction, Amalgamation and Liquidation of Companies; Accounts of Banking Companies; Insurance Companies, Mining Companies, Collieries, Accounts of Doctors, Lawyers, Solicitors and Accountants, Departmental and Branch Accounts

including Foreign Branches; Government System of Accounting.

Paper (ii) Advanced Accounting and Management Accounting—(Three Hours—100 Marks)

Holding and Subsidiary Companies; Preparation of Accounts from Incomplete Records, Preparation of Financial Statements; Their use and interpretation; Uses of Accounting Ratios; Elements of Machine Accounting; Management Accounting; Definition, Objectives, methods, technique and scope.

Paper (iii) Costing—(Three hours—100 Marks)

Recording and accounting of direct materials; stores and finished stock; Treatment of losses on account of depreciation, obsolescence, natural waste, various methods of remunerating labour; Recording and Accounting labour; Incentive Systems; Factory overheads; Selling, Distribution and Administrative overheads; Reconciliation of Cost and Financial Accounts; Control Accounts, Collection and arrangement of data and presentation of results; Cost audit; Elements of Factory Organisation, Budgetary Control, Marginal Costing and Standard Costing.

Paper (iv) Auditing—(Three Hours—100 Marks)

Including Audits of Private Concerns, Partnership and Joint Stock Companies, Co-operative Societies, Holding and Subsidiary Companies, Banking Companies and Insurance Companies, Investigation into and criticism of Accounts; Audit Reports; Divisible Profits including Treatment of Dividend and Reserves; Rights, Duties and Liabilities of Auditors; Verification and Valuation of Assets; Detection and Prevention of Frauds and Errors; Organisation of Accounts Department. The Chartered Accountants Act, 1949, including the Schedules; The Ethics of the profession and the History of Accountancy.

Paper (v) Taxation—(Three Hours—100 Marks)

Law and practice of Income-tax including practical problems and practical problems on Expenditure Tax, Wealth Tax, Gift Tax and Estate Duty.

GROUP II—COMMERCIAL LAWS AND OTHER DIRECT TAXES ACTS, COMPANY LAW AND ECONOMICS:

Paper (i) Commercial Laws and other Direct Taxes Acts—(Three Hours—100 Marks)

Section 'A': Arbitration Act; Insolvency Acts; Rights and Duties of Receivers; Trusts Act; Societies Registration Act, Co-operative Societies Act (Central and States); Electricity (Supply) Act, 1948.

Section 'B': Expenditure Tax; Wealth Tax; Gift Tax; Estate Duty; Central Sales Tax Act, 1956.

Paper (ii) Company Law (Three Hours—100 Marks)

Section 'A': (70 Marks): The Companies Act, 1956.

Section 'B': (30 Marks): Banking Companies Act, and Insurance Act. (Two questions only will be set).

Paper (iii) Economics—(Three Hours—100 Marks)

(i) Nature and significance of Economics Science; Meaning of Economic Terms; Nature of Wealth and Capital; Allocation of Factors of Production to alternative uses; Crisis; Competition and Monopoly; Population and Productivity Effects of Inventions and Scientific Developments; Production and distribution in an exchange economy; Theories of Value; the Marginal Principle and the Law of Substitution; Theories of Wages, Rent Profits and Interest; Money and Banking; Nature and Functions of Money; the value of Monetary Units; Currency and Credit System; the Banking System and Money Markets. Central Banks; Effects of Rising and Falling Prices; Theory of International Trade; Tariffs; the Effects of different currencies and Banking systems on the Foreign Exchanges; Foreign Exchanges and the Balance of payments; the Economic functions and activities of States; Public Finance and Principles of direct and indirect Taxation; Stock Exchange; Money Markets; Investments; Company Finance and Capital structure.

(ii) Indian Economics, i.e. Modern Economic Development of India in Agriculture; in Industry; including private and State owned and State managed Industries; in Trade and Commerce including Foreign and Internal Trade; in Currency, Banking and Foreign Exchange and the Reserve Bank of India; Public Finance, including the Central Government and the State Governments.

The above particulars are intended as a general guide to questions which may be asked in each paper.

11. *Period of training for a person engaged before the 1st day of July 1956*—(1) A person who has entered into articles or audit service prior to the 1st day of July 1956 and who has passed the examinations prescribed in this Schedule shall not be eligible for membership of the Institute unless he produces a certificate in the appropriate Form from an appropriate person to the effect that he—

(a) has served as an articled clerk for the total period specified below:

(i) in the case of a person who has passed the degree examination of a University constituted by law in India or any other University recognised by the Central Government and has either taken accountancy, auditing and mercantile law or commercial law along with other subjects for the degree examination or has secured a minimum of 60 per cent of the total marks of all the papers at one sitting in the degree examination or who has been awarded the All India or National Diploma in Commerce by the All India Board of Technical Studies in Commerce and Business Administration and/or the All India Council for Technical Education with auditing as special subject, prior to entering into articles or audit service, and has undergone practical training prescribed for the award of the said Diploma for a period of one year under a Chartered Accountant entitled to train articled clerks—3 years.

(ii) in the case of any other graduate—4 years.

(iii) in the case of a person who has passed the All India Diploma or National Diploma in Commerce Examination held by the All India Board of Technical studies in Commerce and Business Administration and/or the All India Council for Technical Education with auditing as special subject—4 years.

(iv) in any other case—5 years.

(b)(i) An articled clerk may, with the permission of his employer, serve during the latter half of his service under articles, for a period not exceeding 12 months in all, in a financial, commercial or industrial undertaking whose total assets are not less than fifty lakhs of rupees or such other institution or organisation as may be approved by the Council.

(ii) An articled clerk who has served in the manner specified in sub paragraph (i) shall obtain a certificate in the appropriate Form from a member or from a member of the Institute of Cost and Works Accountants of India, under whom he has served.

(iii) The period of service by an articled clerk, as specified in sub paragraph (i), shall be treated as service under articles for all the purposes of these Regulations, provided the certificate referred to above is produced.

(2) has served as an audit clerk for the period prescribed below:

(i) in the case of a person referred to in sub-clause (i) of (1)(a) above—6 years;

(ii) in the case of a person referred to in sub-clauses (ii) and (iii) of (1)(a) above—8 years; and

(iii) in any other case—9 years.

(3) has served partly as an articled clerk and partly as an audit clerk for a total period as specified in sub-paragraph (2):

Provided that for the purposes of computing the total period specified in sub-paragraph (3), complete six months' service as an articled clerk shall be reckoned as one year's service as an audit clerk and *vice versa* and fractions of a period less than six months in the case of articled service and one year in the case of audit service, shall be ignored:

Provided further that a person referred to in sub-clause (i) of clause (1)(a) above, who has entered into articles or audit service, as the case may be, prior to 1st July 1956,

shall, unless his service is continuous, be governed by paragraph 12.

Explanation—Any break in the service of a person referred to above prior to 1st July 1956, shall not be considered as break in service for the purposes of this proviso, if he—

(a) has completed the period of practical training prescribed under this paragraph prior to the 1st of July 1956; or

(b) being in such service on the 1st day of July 1956, has completed the period of practical training prescribed under this paragraph without any break in service after the 1st day of July 1956:

Provided, however, that the Examination Committee may, at its discretion, condone any break in such service.

12. *Period of training for a person after the 1st day of July 1956*—(1) A person who has entered into articles or audit service on or after the 1st day of July 1956 and has passed the examinations prescribed in this Schedule or recognised as equivalent thereto shall not be eligible for membership of the Institute unless he produces a certificate in the appropriate Form from an appropriate person to the effect that he—

(a) has served as an articled clerk for a total period of 4 years; or

(b) has served as an audit clerk for a total period of 8 years; or

(c) has served partly as an articled clerk and partly as an audit clerk for the total period as specified in clause (b); or

(d) has served as an articled clerk for a total period of 3 years or as an audit clerk for a total period of 6 years or partly as an articled clerk and partly as an audit clerk for a total period as specified in this paragraph, if he has passed the examination prescribed for the Government Diploma in Accountancy or an examination recognised as equivalent thereto by the rules for the award of the Government Diploma in Accountancy:

Provided that for the purposes of computing the total period specified in clauses (c) or (d), complete six months' service as an articled clerk shall be reckoned as one year's service as an audit clerk and *vice versa* and fractions of a period less than six months in the case of articled service and one year in the case of audit service, shall be ignored.

(2)(i) An articled clerk may, with the permission of his employer, serve during the latter half of his service under articles, for a period not exceeding 12 months in all, in a financial, commercial or industrial undertaking whose total assets are not less than fifty lakhs of rupees or such other institution or organisation as may be approved by the Council.

(ii) An articled clerk who has served in the manner specified in clause (i) shall obtain a certificate in the appropriate Form from a member or from a member of the Institute of Cost and Works Accountants of India, under whom he has served.

(iii) The period of service by an articled clerk, as specified in clause (i) shall be treated as service under articles for all the purposes of these Regulations, provided the certificate referred to above is produced.

13. *Proof of training in the absence of a certificate*—In the case of a person who is unable to produce, for a valid reason, a certificate in an appropriate Form from an appropriate person, the Council may require such proof as it may determine that the former person has served either as an articled clerk or as an audit clerk, for the period required by paragraph 11 or 12, as the case may be.

SCHEDULE 'C'

POST GRADUATE TRAINING

1. *Management Accountancy Course*—(1) The Management Accountancy Course shall include a course of theoretical training (Part I) and practical training (Part II) and separate certificates in the appropriate Form for the two parts shall be granted to those who qualify for the same, as hereinafter provided.

(2) A candidate who has qualified in Parts I and II, shall be awarded a certificate in the appropriate Form.

2. *Administration*—Notwithstanding anything contained in regulation 150, the Management Accountancy Course shall be in charge of a Committee appointed by the Council for the purpose, whose functions shall include holding of the examination, admissions thereto, appointment and selection of examiners, prescription of books for the guidance of candidates, declaration of results and other allied matters.

3. *Admission to the examination (Management Accountancy Course) (Part I)*—(1) No candidate shall be admitted to the Management Accountancy Examination (Part I) unless he is a member at the time of appearing at the examination and has been a member for a continuous period of not less than one year prior to the date of the examination.

(2) Every candidate for admission to the examination shall pay a fee of one hundred rupees.

4. *Papers and syllabus*—(1) A candidate for the Management Accountancy Examination shall be examined in the subjects comprised in the following two Groups and shall be considered to have passed the examination if he is declared to have passed in both the Groups simultaneously or in one Group at one time and in the remaining Group at a subsequent examination.

(2) No candidate shall be eligible to appear at a subsequent examination within the meaning of sub-paragraph (1) for the purpose of passing in the remaining Group, unless it is one or more of the six examinations immediately following the examination in which he is declared to have passed in one Group.

(3) The minimum number of marks required for passing in a Group shall be 40 per cent of marks in each paper of the Group and 50 per cent of the total marks for all the papers of that Group.

Provided that the Committee concerned may at its discretion, reduce the minimum pass mark upto three marks in one or more papers and upto five marks in aggregate:

Group I—

Paper 1—Management Accounting.

Paper 2—Management Accounting.

Group II—

Paper 1—Management and Organisation Structure.

Paper 2—Economic and Management Policies.

GROUP I

Management Accounting—Papers 1 and 2

Objectives and Scope

"Management Accounting" is a new approach to the function and usefulness of "Accounting". It represents the use of Accounting as an aid to Management in their twin functions of (a) laying down policies of the business (b) Controlling the operations of the business with a view to maximising Profits.

Management Accounting, therefore, does not imply a study of any new principles of Accounting. It is practical in its approach and it aims at associating the accountant with the Management in the making of business decisions and in constantly reviewing the implementation of such decisions, the fundamental objective being the attainment of highest possible business efficiency. The Examinees should, therefore, note that mere theoretical knowledge will not be adequate. They should display ability to apply the knowledge to a given situation and to analyse and interpret accounting figures in such a manner as to aid Management.

Paper 1 covers the analysis and interpretation of concepts in the financial accounting area. In particular, the syllabus prescribed for the Paper is intended to cover the following:

- (i) Analysis of the capital needs and the problems of capital structure;
- (ii) Judging the efficiency of capital employed through an analysis of profitability of operations.
- (iii) Preparation and presentation of profit reports to management;

(iv) Financial planning for new projects

(v) Problems of financial policy.

Paper 2 covers the study of cost data in relation to the needs of Management. Beside the costing system for determination of Cost, it utilises the cost data for the purpose of control & planning. The syllabus for this paper, therefore, embraces the basic concepts of cost accounting, the selection of the most appropriate system of costing and the different approaches to cost. It also covers Budgetary Control which is the universally recognized tool of cost Control, cost problems related to new projects and the cost aspects of pricing.

The paper does not attempt to examine the candidates in procedures of the different costing systems. The candidates should, however, note that unless they acquire a good understanding of the methods and procedures of Cost Accounting they may not be able to effectively deal with this paper.

Management Accounting—Paper 1

(1) *Concept of Capital with reference to—*

(a) Sources (Equity Vs. borrowed capital)

(b) Period [working (short-term) capital Vs. long term capital]

(c) Application (capital employed).

Working capital—Nature of working capital—Analysis of working capital—Estimating the requirements of working capital—Ratios and proforma statements—Fund-flow analysis—Cash flow analysis—Finance planning—Budgeting—Effect of changes in credit policy, pricing policy, purchasing policy and production planning on working capital—Methods of financing working capital requirements (sources of Short-term financing).

Long-term Capital—(Equity and borrowed) Determination of the capital structure in relation to varying circumstances of ownership, control and risk—Debt Vs. Stock—Trading on equity—Pricing and placing of securities—Dilution—Problems of refunding, Recapitalisation and reorganisation—Valuation of securities—Regulation of capital issue in India—Capital expenditure—Determining the cost of capital.

(2) *Probability of operations and return on capital*—Technique of analysing the financial statements using different kinds of ratios—Cost of sales, Manufacturing overhead, administrative overhead and sales overhead—allocated cost—cash vs. book profits.

Concept of earning power: calculating the earning power of an enterprise in terms of sales turnover, margin of profit, total assets and operating assets.

Concept of return on capital: Various variables affecting the return on capital—Impact of inflation on return on capital—return after tax.

(3) *Measurement of profits and presentation to Management:*

(a) Measurement of profits by—Period (monthly, quarterly, etc.) Function, department, division or section, etc. Product group.

(b) For a uniform basis of comparing the profitability of operations, criteria to be used in treating the overheads—Preparation of profit statements for control and managerial decisions.

(c) Designing reports on profitability of operations for the use of top management.

(4) *New Projects*—Development and expansion—Project planning—Determining working capital and long term capital requirements and estimating the profitability of operations and returns on capital—approach based on discounted cash flows and pay back method—Determining the capital structure in terms of availability of sources of finance and maximisation of return on capital—Preparation of cash budgets so as to facilitate timing of financial commitments—capital expenditure control Programme.

(5) *Higher Management financial policy*—Plough back, Tax and depreciation considerations—Dividend policy—Bonus shares—Right issues—Under and over-capitalisation—Market value of shares.

(6) *Tools for Management Accounting*—Comparative statements—statement of sources and application of funds—Graphs—Charts—Trend Analysis

(7) *Reports:*

- (a) Presentation of accounting and financial data to the Board.
- (b) Presentation of data to Management: Furnishing relevant financial data to various levels of management.
- (c) Presentation of annual accounts: Company Law requirements—Meaningful display of financial data.

Management Accounting—Paper 2

SECTION A

(1) *Cost Accounting*—Classification of cost: Material, Labour, Overhead, Fixed, Variable and Semi-fixed costs—Methods of distribution of overheads—methods of cost finding: Job costs, process costs, standard costs. Direct costs.

Standard costs—Setting up standards—Getting acceptance of standards—Attainable standards—Frequency of changes of standards—Analysis of variances.

(2) *Setting up a cost system*—Selection of a cost system—Making the cost system understood by the Management—Organisation and installation of the selected cost system—Minimising the cost of cost accounting—Application of cost systems only to certain functional areas of the business unit.

SECTION B

(1) *Budgetary Control:*

Budgeting: Types of budgets—Budget procedures—Flexible budgeting—Preparation, Operation, Control and Problems of:

- (a) Operating budgets;
- (b) Capital Budgets;
- (c) Financial budgets;
- (d) Long-term and perspective budgets.

Functions and responsibilities of the budget department—Responsibility centres—Control through budgets: Analysis of variances, causes of variances, corrective actions proposed, effect of corrective actions.

(2) *Interpretation of costs in Decision Making:*

- (a) *Kinds of Costs:*
Historical costs
Controllable and uncontrollable costs
Out of pocket costs
Marginal Costs
Replacement Costs.
- (b) *Costing of Projects:*
Analysis of costs for alternative choices—Weighing and measuring quantitative factors—Future costs—Differential costs—Estimating the return on capital—Unadjusted return on investment method and the financial method.
- (c) *Make or buy decisions*—Consideration of relevant costs—profit maximisation.
- (d) *Product pricing:* Breakeven cost analysis—Consideration of volume and margin in terms of demand and supply.

GROUP II

MANAGEMENT AND ORGANISATION STRUCTURE—Paper 1

Objectives and Scope:

The object of the Paper is to test the knowledge of the examinees regarding the managerial functions of the executives in different functional areas and at different levels and also of the organisational framework within which they operate. The subject covers broadly the concept and nature of managerial functions in terms of planning, organising, motivating and controlling. Section A of

the paper is essentially descriptive in nature and the examinees are expected to be familiar with the functional activities of industrial enterprises.

Section B provides for an analytical study of the organisation structure and it is technique-oriented in that the examinees should be familiar with the methods and procedures of building an organisation structure. Though management accountants are not called upon to handle problems of organisational change, they should however be familiar with the techniques of organisation, so that they would be in a position to participate effectively in discussions on organisational problems affecting their function.

MANAGEMENT AND ORGANISATION STRUCTURE

Section A

The concept of management—The process of management: Planning, Organising, Motivating and Controlling—The functional areas of management: Finance, Production, Personnel, Marketing, Purchasing and other staff functions—A detailed study of the functional areas in a typical industrial enterprise.

(a) *Finance:* Nature of company finance as a functional area of management—Organisation of finance department—Functions of the department: Accounting, Audit and Cost Control systems—Administration of the department.

(b) *Production:*

- (i) Plant location—Factors determining location—Layout
- (ii) Typical manufacturing processes and machine operations
- (iii) Working of the production unit—Production planning and scheduling—Production control and quality control—work simplification and productivity—Time and motion studies—Inventory control—Purchasing, storing and despatching—Production Engineering—Materials handling and plant maintenance
- (iv) Organisation structure of a typical manufacturing unit.

(c) *Personnel:*

- (i) Functions of personnel department—Personnel selection, induction and training—Placement—Transfer, promotions and retirement—Salary and wage administration—Employee welfare and recreation—medical assistance—Safety—Place of personnel department in the organisation structure of a typical industrial enterprise

(ii) *Labour-management problems—Trade Unions.*

(d) *Marketing:* Functions of marketing department Sales, Advertising, Marketing research, Publicity, Sales force, Statistics, Distribution, Transportation, Price policy, Forecasting and Market analysis.

(e) *Other Functions:* Buying, legal, trade marks—Secretarial, economic, operational statistics, organisation and methods (O & M).

Section B

Nature of internal organisation of a business enterprise—Principles of organisation: Typical patterns of grouping activities—Line, Staff and lateral relationships—Concepts of authority and span of supervision—Delegation of authority and managerial control.

Studying the efficiency of the organisation structure as a whole in terms of levels of authority and span of control—Problems of re-organisation and decentralisation.

Organisation Charts—Work flow charts—Organisation manuals.

ECONOMIC AND MANAGEMENT POLICIES—

Paper 2

Objectives and Scope:

The objective of this paper is to test the candidates' awareness of the framework of industrial and economic policies of the Government within which individual firms

operate and also of the various techniques of management. Candidates should therefore study the trends in the field of Government economic policies and their implications on management policies and practices.

Section A of the paper covers broadly a study of the industrial development in India in the context of the Five Year Economic Plans with particular reference to Government regulation of industry. Economic development should be studied from the point of view of businessman rather than that of a historian. The emphasis should therefore be on the trends of industrial development and their meaningful interpretation from the management's point of view.

Section B provides for an examination of some current issues with which the management accountant is expected to be familiar. The areas of study indicated in the syllabus under this Section may include contemporary practices in other countries. The examinees should therefore be up-to-date on the current thinking on the topics and be prepared to examine the application of the theoretical concepts to Indian conditions as studied under Section A.

ECONOMIC AND MANAGEMENT POLICIES

Section A

Economic Policy:

Five-Year Plans and industrial development—A study of the Planning Commission's programme of industrial development with a view to obtaining an idea of the development of specific industries during a given period—Government regulation of industry with particular reference to:

- (i) Location of industries
- (ii) Industrial development and Regulation Act
- (iii) Industrial Relations (wage boards, labour disputes, joint councils, etc.)
- (iv) Tariff protection (Tariff Commission enquiries)
- (v) Foreign exchange control
- (vi) Export Promotion—Government incentives
- (vii) Export-Import policy—Trade agreements—common markets.
- (viii) Company Legislation
- (ix) Control of capital issues
- (x) Business taxation policy.

Section B

Management Policies and Practices

I. Financial:

Central Government budgeting
Capital market conditions
Placing of securities on the market—current practices
Sources of finance in India—A study of the different kinds of financial institutions in India such as commercial banks, quasi-government financial institutions, international financial agencies, stock market and of the terms on which funds are available to business enterprises.

Company Law Administration—its observations on matters relating to financial aspects of company management

Trends in the flow of foreign capital—Nature of foreign collaboration agreements—Government regulations

Floitation of new companies—Trend with particular reference to capital structure (working and long-term and classes of securities).

II. Managerial: Current managerial techniques and practices:

A study of the latest techniques and practices in the areas of finance and cost administration with a view to emphasising their managerial significance.

Analysis of operating statements and annual reports of the leading companies of a selected few major industries (both consumer and industrial goods) with particular reference to the following factors:

- (a) Capital structure;
- (b) Rate of return;
- (c) Dividend policy;
- (d) Earning power;

(e) Methods of financing (plough-back);

(f) Earnings per share Vs. market value.

Inter-firm and intra-firm comparisons,

Inflation and depreciation Accounting practices,

Application of the concept of control to distribution costs,

Concept of Accountability in public enterprises and current practices of reporting control information, Data processing by machines.

5. *Conduct of examinations*—(1) The examination may be conducted at such intervals, in such manner and at such time and places, as the Council may direct.

(2) The dates and places of the examination and other particulars shall be notified in the Gazette of India.

6. *Application for admission to examination*—An application for admission to the examination shall be made in the approved form, a copy of which may be obtained from the Secretary, and together with the prescribed fee, shall be sent so as to reach the Council in accordance with the directions given by it.

7. *Refund of fee*—(1) The fee paid by a candidate who has been admitted to an examination shall not, except as otherwise provided in sub-paragraph (2), be refunded.

(2) Where a candidate applies to the Council for the transfer of fee to the next examination on the ground that he was prevented from attending the examination on account of circumstances beyond his control, the Council may permit the fee paid by such candidate to be appropriated towards the fee payable only for the next following examination:

Provided that no such application received after the expiry of fifteen days of the last date of the examination shall be considered.

8. *Declaration of result*—(1) A list of successful candidates shall be published in the Gazette of India.

(2) A candidate passing the examination (Part I) shall be granted a certificate in the appropriate Form.

(3) All the candidates shall be informed of the marks obtained in each paper.

9. *Action against candidates resorting to unfair means*—If it is reported to the Committee that a candidate has resorted to or has attempted to resort to unfair means for the purpose of passing the examination the Committee shall hold an enquiry and submit a report to the Council which may, after any further investigation as it may consider necessary, take such disciplinary action against the candidate as it thinks fit:

Provided that an opportunity shall be given to the candidate of being heard before an order adverse to him is passed.

10. *Examiners*—The Committee may make such arrangements and may appoint such examiners to set question papers and value answer books as it may deem fit.

11. *Amendment of result*—In any case where it is found that the result of an examination has been affected by error, malpractice, fraud, improper conduct or other matter, of whatever nature, the Committee hereinbefore mentioned shall have the power to amend such result in such manner as shall be in accord with the true position and to make such declaration as the Committee shall consider necessary in that behalf.

12. *Practical training (Management Accountancy Course—Part II)*—(1) A member, who has had practical training for a period of two years in the organisations that may be recommended by the Committee in this behalf and who satisfies the conditions hereinafter mentioned, shall be granted a certificate in the appropriate Form.

(2) The Committee may prepare a list of organisations, service in which may be recognised towards practical training referred to hereinbefore.

(3) A candidate desiring to qualify himself for the grant of a certificate referred to *in sub-paragraph (1) shall make an application, at least two years in advance giving notice of his intention to qualify for the same.

(4) The application shall be accompanied by a registration fee of one hundred rupees which shall not be refunded except where the application is not accepted for any reason.

13. *Thesis*—(1) A candidate, after undergoing the practical training for a period of 2 years as may be directed by the Committee, shall submit a thesis on a subject to be approved by the Committee, within a period of three months.

(2) The thesis shall be submitted with a fee of one hundred and fifty rupees which shall not be refundable.

(3) The candidate shall submit in English three type-written or printed copies of the thesis embodying the results of his training and research and stating whether the work is based on the discovery of new facts by the candidate or of new relations of facts observed by others and how the work tends to the general advancement of knowledge.

(4) The candidate shall further submit a statement indicating the sources from which his information has been derived and the extent to which he has based his work on the work of others and shall indicate which portion or portions of his work he claims as original.

(5) The Committee shall forward the thesis to the referees appointed by it for their advice whether the thesis is of a sufficiently high degree or merit as to deserve approval or whether it may be modified and if so, in what manner, or whether it may be rejected.

14. *Interview*—The candidate shall be required to appear before an interview board that may be appointed by the Committee in this behalf.

15. *Grant of certificate*—A candidate who has completed the practical training, whose thesis has been accepted and who has been successful at the interview, shall be eligible for a certificate in the appropriate Form.

16. *Record of training*—A complete record showing the details of training undergone by the candidate shall be maintained by him and a copy thereof shall be submitted to the Committee from time to time.

17. *Advisory board*—(1) The Committee may appoint an advisory board consisting of not more than 5 persons to advise the Committee on the syllabus, examinations, practical training, research and any other matter relating to Management Accountancy, as might be referred to it.

(2) The members of the advisory board shall be eligible for travelling allowance and daily allowance according to the rates that may be approved by the Council.

B. R. MALHOTRA
Secretary

RESERVE BANK OF INDIA

Central Office

NOTIFICATIONS

Bombay, the 13th June 1963

No. ARC. 40/PR.323-62/63—In pursuance of clause (a) of section 10 of the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Reserve Bank of India, hereby nominates Prof. D. G. Karve, a Deputy Governor of the Reserve Bank of India, to be the Chairman of the Board of Directors of the Agricultural Refinance Corporation with effect from the 1st July 1963.

No. ARC. 41/PR.323-62/63—In pursuance of clause (b) of section 10 of the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Reserve Bank of India, hereby nominates Shri P. D. Kasbekar, Chief Officer, Agricultural Credit Department, Reserve Bank of India, Bombay, to be a Director of the Board of the Agricultural Refinance Corporation with effect from the 1st July 1963.

No. ARC. 42/PR.323-62/63—In pursuance of clause (g) of section 10 of the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Reserve Bank of India, hereby appoints Shri V. Sivaraman, Officer on Special Duty,

Agricultural Credit Department, Reserve Bank of India, Bombay, to be the Managing Director of the Agricultural Refinance Corporation with effect from the 1st July 1963.

P. C. BHATTACHARYA
Governor

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATION

New Delhi, the 7th June 1963

No. 5-CA(1)/5/63-64—With reference to this Institute's Notification No. 4-CA(1)/12/62-63 dated the 21st December 1962, it is hereby notified in pursuance of Regulation 14 of the Chartered Accountants Regulations, 1949, that in exercise of the powers conferred by Regulation 13, of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the 18th day of May 1963, the name of Shri Kundey Ram Chaturvedi, F.C.A., Accounts Officer (Prodn.), Hindustan Steel Ltd., Qr. No. B-60, Sector-17, Rourkela-3, (Membership No. 2439).

B. R. MALHOTRA
Secretary

STATE BANK OF INDIA

NOTICES

Calcutta, the 5th June 1963

In pursuance of Regulation 40(1) of the State Bank of India General Regulation, 1955, it is hereby notified that Shri Vinod Vrajilal Parekh of 52/4, Ballygunge Circular Road, Calcutta 19, being the only person validly nominated for election shall be deemed to be elected as a Member of the Calcutta Local Board of the State Bank of India on the 19th June 1963, with effect on and from the 1st July, 1963 and that the Local Meeting of shareholders which was to be held on Wednesday, the 19th June 1963 in terms of the Bank's Notice of the 10th April 1963, solely for the purpose of the aforesaid election, stands cancelled.

B. K. KACKER
Secretary
Calcutta Local Board

Madras, the 5th June 1963

Notice is hereby given pursuant to Regulation 40(1) of the State Bank of India General Regulations 1955, that only one valid nomination for the election of member of the Madras Local Board of the Bank has been received viz., that of Shri Trichur Sundaram Krishna of "T.V.S. Building", West Veli Street, Madurai and as such he is declared elected as a member of the Madras Local Board with effect from the 1st July 1963. A Local Meeting of the Shareholders on the Madras Register was convened to be held on the 19th June 1963, solely for the purpose of electing a member of the Madras Local Board and as only one valid nomination has been received, the meeting shall stand cancelled in terms of the abovementioned Regulation.

R. K. TALWAR
Dy. Secretary and Treasurer

MINISTRY OF LABOUR AND EMPLOYMENT

Employees' State Insurance Corporation

NOTIFICATIONS

New Delhi, the 12th June 1963

No. INS.1-22(1)-1/63(A)—In pursuance of the powers conferred by section 46(2) of the Employees' State Insurance Act, 1948 (34 of 1948), read with Regulation 95-A

of the Employees' State Insurance (General) Regulations, 1950, I hereby notify the 30th June, 1963 as the date from which the medical benefit as laid down in the said Regulation 95-A and the Madras Employees' State Insurance (Medical Benefit) Rules, 1954, shall be extended to the families of the insured persons in the areas of Gudiyatham and Virudhunagar in the State of Madras, Name-ly:—

I. The areas within the limits of revenue village of:—

- (a) Cheruvanki;
- (b) Gudiyatham;
- (c) Pichanur;
- (d) Kondasamudram;
- (e) Chedukkarai;
- (f) Nelloripet;
- (g) Udayendram.

in Gudiyatham taluk, North Arcot District.

II. The areas within the limits of the revenue villages of:—

- (a) Kottaipatti;
- (b) Allampatti; and
- (c) Kooraikundu.

in Virudhunagar Sub-Taluk, in Ramanathapuram District.

III. The areas comprised within the revenue village of Soolaikarai in Aruppukottai taluk, in Ramanathapuram, District.

No. INS. I-22(1)-1/63(B)—In pursuance of the powers conferred by section 46(2) of the Employees' State Insurance Act, 1948 (34 of 1948), read with Regulation 95-A of the Employees' State Insurance (General) Regulation, 1950, I hereby notify 30th June 1963 as the date from which the medical benefit as laid down in the said Regulation 95-A and the Mysore Employees' State Insurance (Medical Benefit) Rules, 1958, shall be extended to the families of insured persons in the following areas of Belgaum in the State of Mysore, namely:—

The areas covered by the Municipal limits of Belgaum and inclusive of the following areas in and around the Municipal limits of Belgaum, namely:—

- 1 City Survey limits.
2. Mazagaon area, including survey No. 691/1/2.
3. Cantonment area.
4. Khasbag, survey Nos. 80, 76, 46.
5. Angol, Survey, No. 733.
- 6 Survey Nos. 899, 10, 892, 1409, 368, 897 and 1381.

No. INS. I-22(1)-1/63(C)—In pursuance of the powers conferred by section 46(2) of the Employees' State Insurance Act, 1948 (34 of 1948), read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, I hereby notify 20th June 1963, as the date from which the medical benefit as laid down in the said Regulation 95-A and the Uttar Pradesh Employees' State Insurance (Medical Benefit) Rules, 1961, shall be extended to the families of insured persons in the following areas of Dehradun, Mathura, Hapur and Harangaon in the State of Uttar Pradesh, namely:—

I. DEHRADUN:—

- (i) The areas within the Municipal Board, Dehradun.
- (ii) The areas within the Cantonment Board, Dehradun.
- (iii) Villages Udaiwala, Karanpur, Chukhuwala, Mohebiawala, Niranjanpur, Dehradun, Ranghailwala, Karanpurkhas, Dehrakhas, and Kaulagarh in Pargana Tehsil and District Dehradun.

II. MATHURA:—

- (i) The areas within the Municipal Board, Mathura.
- (ii) The areas within the Cantonment Board, Mathura.
- (iii) Village Ahilyaganj in Pargana, Tehsil and District Mathura.

III. HAPUR:—

- (i) The areas within the Municipal Board, Hapur, Pargana and Tehsil Hapur, District Meerut.
- (ii) The areas within the Municipal Board, Hapur, Pargana Sarwa, Tehsil Hapur, District Meerut.
- (iii) Village Hapur Shivgarhi in Pargana and Tehsil Hapur, District Meerut.

IV. HARANGAON:—

Village Harangaon in Pargana and Tehsil Firozabad, District Agra.

No. INS. I-22(1)-1/63(D)—In pursuance of the power conferred by section 46(2) of the Employees' State Insurance Act, 1948 (34 of 1948), read with Regulation 95-A of the Employees' State Insurance (General) Regulations, 1950, I hereby notify the 30th June 1963 as the date from which the medical benefit as laid down in the said Regulation 95-A and the Bihar Employees' State Insurance (Medical Benefit) Rules, 1951 shall be extended to the families of insured persons in Gaya, Muzaffarpur and Mokameh in the State of Bihar namely:—

I. GAYA:—

The areas within the Municipal limits of Gaya, and the following revenue villages:—

Name of revenue village.	Name of revenue thana.	No. of revenue Thana.
(a) Pihani	Mofussil Gaya	251
(b) Abgilla	do	314
(c) Gere	do	252

II. MOKAMEH:—

The areas within the limits of Mokameh Notified area Committee and the following revenue villages of:—

Name of revenue village.	Name of revenue thana.	No. of revenue Thana.
(a) Murarapur	Mokameh	24
(b) Dariapur	do	23
(c) Dharampur	do	22
(d) Hathidah	do	21

III. MUZAFFARPUR:—

The areas within the Municipal limits of Muzaffarpur.

V. N. RAJAN
Director General

MINISTRY OF TRANSPORT AND COMMUNICATIONS

(Department of Communications and Civil Aviation)

(Posts and Telegraphs)

NOTIFICATIONS

New Delhi, the 11th June 1963

No. 25/19/63-LI—Postal Life Insurance (Endowment) Policy No. 34773C dated 12th July 1949 for Rs. 5,000/- held by Shri K. Babu Rao, having been lost from his custody, notice is hereby given that the payment thereof has been stopped. The Deputy Director, Postal Life Insurance, Calcutta has been authorised to issue a duplicate policy in favour of the insurant. The public are hereby cautioned against dealing with the original policy.

V. E. ARUNACHALAM
Director Postal Life Insurance

MINISTRY OF INFORMATION AND BROADCASTING

Central Board of Film Censors

PART I

Particulars of Films granted or refused certificates by the Central Board of Film Censors during the week ending
16th February 1963

Instructions:—B—Bombay; C—Calcutta; M—Madras.

'U' Certified for unrestricted public exhibition.

'A' Certified for public exhibition restricted to Adults i.e. persons who have completed their 18th year.

Application No.	Name of the film with language and country of origin	Length of the film in metres and No. of reels	Name of the person or Co. applying for the certificate with address	Name of the person or Co. who has produced the film with address	Nature of the certificate granted and No. and date of the certificate issued or date on which it was refused	Remarks
1	2	3	4	5	6	7
B O M B A Y						
B/36380	Trailer of "If A Man Answers" (Colour), (English), 35 mm.—U.S.A.	84(1)	Universal Pictures India Private Ltd., Metro House, M. G. Road, Bombay 1.	Ross Hunter, U.S.A.	U 37569 11-2-63	With triangle mark.
<i>Endorsement—</i>						
No. B/36380.						
Film—"Trailer of "If A Man Answers" (Colour).						
Length applied—87 m.						
U-Cert. No. 37569 of 11-2-63.						
<i>Delete—</i>						
From the following dialogue of Chantal, the underlined words : "In short, the honeymoon is over. I think Eugene and I would have been much happier if I'd become his mistress instead of his wife"—2.79 m.						
Actual length of the trailer after the aforesaid deletions will be—84 m.						
36383	"A Star Grows Up" (Fashion Trailer of "If A Man Answers" (English), (Colour) 35 mm.—U.S.A.	191(1)	Do.	Do.	U 37570 11-2-63	With triangle mark
<i>Endorsement—</i>						
No. B/36383.						
Film—"A Star Grows Up (Fashion Trailer of "If A Man Answers" (Colour).						
Length applied—194 m.						
U-Cert. No. 37570 of 11-2-63.						
<i>Reduce—</i>						
To a mere flash passionate love-making between a man and Sandra Dee—2.82 m.						
Actual length of the film after the aforesaid deletions will be—191 m.						
36608	"Conservatoire of Prague" (English), 16 mm.—Czechoslovakia.	180(1)	Consulate General of the Czechoslovak Socialist Republic, 5-Pedder Road, Bombay 26.	Documentary Film Studio, Czechoslovakia.	U 37571 11-2-63	
36609	"I will Not Eat" (English), 16 mm.—Czechoslovakia.	196(1)	Do.	Kratky Films, Czechoslovakia.	U 37572 11-2-62	
36610	"Steel For Tomorrow" (English), 16 mm.—Czechoslovakia.	152(1)	Consulate General of the Czechoslovak Socialist Republic, 5-Pedder Road, Bombay 26.	Kratky Films, Czechoslovakia.	U 37573 11-2-63	
36634	"On The Frontiers of Bavaria" (English), 16 mm.—Germany.	162(1)	Consulate General of the Federal Republic of Germany, Dugal House, Road No. 3, Bombay 1.	H. G. Zeiss Film, Germany ..	U 37574 11-2-63	
36636	"A City of Optimists" (English), 16 mm.—Germany.	128(1)	Do.	R.C.F. Production ..	U 37575 11-2-63	
36637	"Partners In The Factory" (English), 16 mm.—Germany.	162(1)	Do.	Ifag Report, Germany. ..	U 37576 11-2-63	
B/36638	"Deutschland Spiegel Christmas Edition" (Colour).	203(1)	Do.	Deutsche Reportage Film A.G., Germany.	U 37577 11-2-63	
36580	"President's Investiture 1962", (English), 35 mm.—India.	304(2)	Films Division, Govt. of India, 24-Pedder Road, Bombay 26.	Films Division, Govt. of India	U 37578 11-2-63	

1	2	3	4	5	6	7
B/36221	"Black Gold" (English), 35 mm.—U.S.A.	2676(10)	Warner Bros. Pictures Inc., 42-Queen's Road, Bombay 1.	Warner Bros. Pictures Inc. U.S.A.	U 37579 12-2-63	With triangle mark.
<i>Endorsement—</i>						
No. B/36221.						
Film—"Black Gold" (English).						
Length applied—2·695 metres.						
U-Cert. No. 37579 of 12-2-63.						
<i>Delete—</i>						
Reel I—Shots of two women fighting in the street—4·00 metres.						
Reel II—From sequence of Julie's song number "Nobody lied", shot in which she bends forward revealing her bust partially—1·68 metres.						
Reel III—From the fight of Rank and Jericho versus hooligans, shots of blows on the abdomen—3·96 metres.						
Reel VII—From fight in the saloon, shots of kicking and hitting in the stomach—4·55 metres.						
<i>Reduce—</i>						
Reel V—To a flash shots of Ann seen in underwear in her bedroom—4·57 metres, (Completely deleted).						
Length of deletions—18·76 metres.						
Actual length of the film after the aforesaid deletions will be—2676·00 metres.						
B/36222	Trailer of "Black Gold" (English), 55 mm.—U.S.A.	63(1)	Warner Bros. First National Pictures Inc., 42-Queen's Road, Bombay 1.	Warner Bros. Pictures Inc. U.S.A.	U 37580 12-2-63	With triangle mark.
<i>Endorsement—</i>						
No. B/36222.						
Trailer of "Black Gold" (English).						
Length applied—60 metres.						
U-Cert. No. 37580 of 12-2-63.						
Delete shots of fighting in saloon—6·05 metres.						
Length of deletions—6·05 metres.						
Actual length of the trailers after the aforesaid deletions will be—63 metres.						
B/36548	Trailer of "Period of Adjustment" (English), 35 mm.—U.S.A.	82(1)	Metro-Goldwyn-Mayer India Ltd., Metro House, M. G. Road, Bombay 1.	Metro-Goldwyn-Mayer U.S.A.	U 37581 13-2-63	
B/36644	"Call of The Nation" (Desh Ki Pukar) (English), 35 mm.—India.	42(1)	Indian Documentary Producers Association, National House, Apollo Bunder, Bombay 1.	Indian Documentary Producers Association, National House, Apollo Bunder, Bombay 1.	U 37582 13-2-63	Valid for English & Hindi versions.
B/36650	"Uplca Handloom House" (Colour), 35 mm.—India.	55(1)	Santos Film Corporation, Brabourne Stadium, Veer Nariman Road, Bombay 1.	Santos Film Corporation, Brabourne Stadium, Veer Nariman Road, Bombay 1.	U 37583 13-2-63	
B/36594	"The Silent Sentinels" (Colour), 35 mm.—India.	570(2)	Films Division, Govt. of India, 24-Peddar Road, Bombay 26.	Films Division, Govt. of India	U 37584 13-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese and Urdu versions.
B/36631	"Saving For Defence", 35 mm.—India.	109(1)	Do.	Do.	U 37585 13-2-63	Do.
B/36682	"Indian News Review No. 749", 35 mm.—India.	279(1)	Do.	Do.	U 37586 13-2-63	Do.
B/36707	"British Movietone News No. 1758" (English), 35 mm.—U.K.	174(1)	20th Century Fox Corp. (India) Private Ltd., Metro House, M.G. Road, Bombay 1.	British Movietone News Ltd., U.K.	U 37587 13-2-63	
B/36679	"Maharashtra State News Magazine No. 128" 35 mm.—India.	369(1)	Films Officer, Directorate of Publicity, Govt. of Maharashtra, Sachivalaya, Bombay 32.	Films Officer, Directorate of Publicity, Govt. of Maharashtra.	U 37588 13-2-63	Valid for Hindi and Marathi versions.
B/36681	"Aata Heech Wajane" (Marathi), 35 mm.—India.	551(2)	Do.	Do.	U 37589 13-2-63	

1	2	3	4	5	6	7
B/36591	"Metric Measures", 35 mm.—India.	278 (1)	Films Division, Govt. of India, 24-Pedder Road, Bombay 26.	Films Divisions, Govt. of India	U 37590 13-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese and Urdu versions.
B/36583	"Vaccination" 35 mm.—India.	442(2)	Do.	Do.	U 37591 13-2-63	Valid for English & Hindi versions.
B/36590	"Pepper" (English), 35 mm.—India.	555(2)	Do.	Do.	U 37592 13-2-63	
B/36592	"Citizens And Citizens", 35 mm.—India.	293(1)	Do.	Do.	U 37593 13-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese and Urdu versions.
B/36593	"Vigyan Mandira", 35 mm.—India.	472(2)	Do.	Do.	U 37594 13-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya and Assamese versions.
B/36592	"Saati Banton", 35 mm.—India.	645(2)	Do.	Do.	U 37595 13-2-63	Valid for Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Punjabi, Malayalam, Oriya and Assamese versions.
B/36658	"Laila Majnu" (Hindi), 35 mm.—India.	529(2)	Ad Cine Exhibitors, 12/177, Adraah Nagar, Worli, Bombay 18.	Prakash Trehan, 12/177, Adraah Nagar, Worli, Bombay 18.	U 37596 15-2-63	
B/36710	"Metro News Vol: 307" 35 mm.—U.S.A.	281(1)	Metro-Goldwyn-Mayer India Ltd., Metro House, M. G. Road, Bombay 1.	Metro-Goldwyn-Mayer, U.S.A.	U 37597 15-2-63	Valid for English, Hindi, and Bengali versions.
B/36714	"The Pioneers", 35 mm.—India, U.K.	799(3)	Public Relations Officer, Oil India Ltd., 2/113, Parliament Street, New Delhi.	Anthony Gilkison, U. K.	U 37598 15-2-63	Valid for English, Hindi and Assamese versions.
B/36640	"To Itch His Own" (Colour) (Cartoon) (English), 16 mm.—U.S.A.	79 (1)	Warner Bros. First National Pictures Inc., 42-Queen's Road, Bombay 1.	Warner Bros. Pictures Inc., U.S.A.	U 37599 15-2-63	
B/36641	"Bear Foot" (Colour) (Cartoon) (English), 16 mm.—U.S.A.	70(1)	Do.	Do.	U 37600 15-2-63	
B/36656	"The Basic Principles of Lubrication" (English), 16 mm.—U.K.	611(2)	Esso Standard Eastern, Inc., (P.B. No. 181, Bombay 1).	Technical and Scientific Films Ltd., U.K.	U 37701 16-2-63	
B/36640	"Trailer of 'The Miracle Worker'" (English), 35 mm.—U.S.A.	47(1)	20th Century Fox Corp. (India) Private Ltd, Metro House, Bombay 1.	Fred Coc. U.S.A.	U 37702 10-2-63	With triangle mark.

undersement—

No. B/36640.

Trailer of "The Miracle Worker".

Length applied—52 m.

U.Cert. No. 37702 of 10-2-63.

Delete—

The shot showing the horrified face of a lady together with her scream—5.33 m.

Actual length of the Trailer after aforesaid deletions will be—47 m.

1	2	3	4	5	6	7
B/30486	Trailer of "Term of Trial" (English), 35 mm.—U.K.	63(1)	Warner Bros. First National Pictures Inc., 52-Queen's Road, Bombay 1.	Remus Films Produc., U. K.	U 37703 16-2-63	With triangle mark.

Endorsement—

No. B/36486.

Film—Trailer of "Term of Trial".

Length applied—77 m.

U-Cert. No. 37703 of 16-2-63.

Delete—

1. The shot of boys attacking a girl in the ruin and cutting a portion of her hair—1·07 m.

2. The shot of Graham making love to Anna in her underclothes—4·11 m.

3. Shirley's views in her slips with emphasised busts—8·55 m.

Length of deletions—13·73 m.

Actual length of the Trailer after the aforesaid deletions will be—63 m.

B/30563	"The Miracle Worker" (English), 35 mm.—U.S.A.	2816(12)	20th Century-Fox Corp. (India) Private Ltd., Metro House, M.G. Road, Bombay 1.	Fred Col. U.S.A.	A 1350 12-2-63	
B/35721	"Two Weeks In Another Town" (Cinemascope)(Colour) (English), 35 mm.—U.S.A.	2921(13)	Metro-Holdwyn-Mayer (India) Ltd., Metro House, Road, Bombay 1.	John Houseman, U.S.A.	A 1357 15-2-63	With triangle mark.

Endorsement—

No. B/35721.

Film—Two Weeks In Another Town (Cinemascope)(Colour).

Length applied—2979 m.

A-Cert. No. 1357 of 15-2-63.

Delete—

Reel No. Description and Length

IV From the scene in preview-room, shots of a woman salaciously running her fingers over the legs of a man sitting beside her—1·80 m.

VII Shots of Andrus pushing down Veronica on the beach and then kissing and caressing her—7·41 m.

VIII From scenes of Kruger's wedding-anniversary party, shots of Barzelli shaking her bust indecorously while dancing—5·28 m.

Reduce—

II Considerably the sequence in which the heroine (Barzelli) removes her dress and is seen only in bikinis and in indecorous postures; particularly delete the earlier portion—13·51 m.

Length retained—3·04 m.

XI Considerably scenes of revelry in night club in which Andrus gets mixed up with Carlotta and other women and behaves in a drunken manner—13·48 m.

XII To a flash the shot of a man kissing and caressing Carlotta passionately.—4·67 m.

Length retained—0·91 m.

Reel XIII—Considerably shots of Carlotta being beaten up by Andrus and her breaking down, while he is driving her away recklessly—952 metres

Length retained—24·38 metres.

Total—57·67 metres.

Length of deletions—57·67 metres.

Actual length of the film after the aforesaid deletions will be—2021 metres.

B/30483	"Term of Trial" (English), —U.K.	3038(14)	Warner Bros. First National Pictures Inc., 42 Queen's Road, Bombay 1.	Remus Films Production U. K.	A 1358 16-2-63	With triangle mark.
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Endorsement—

No. B/36483.

Film—Term of Trial.

Length applied—3,115 metres.

A-Cert. No. 1358 of 16th February 1963.

Delete—

Reel IV—The scene of Shirley being accosted and entering the dilapidated house and her being assaulted and her hair being cut after she is laid flat on her back by four boys. (Merely show Shirley walking, bell ringing, the boys running away and the master walking)—66·05 metres.

Reel VIII—The shadowgraph of a boy and a girl kissing when Shirley is lying on her cot. Joan's sentence "He's very passionate. He likes to bite when the two girls are lying on the cot.—3·71 metres.

Reduce—

Reel II—The love making scene between Graham and Anna and delete his second kiss on her chest when she is in her slips—2·61 metres.

Length retained—27 metres.

Reel IX—The passionate love-making and kissing between Shirley and Mitchell in the corridor in the train and delete the scene of a fat sailor trying to pass through and squeeze them together.—Retain the shot of Graham trying to restrain them—5·07 metres.

Length retained—13·10 metres.

Length of deletions—77·44 metres.

Actual length of the film after the aforesaid deletions will be—3038 metres.

1	2	3	4	5	6	7
ALTERATIONS UNDER RULE 34						
B/35634	"Son of India" (Colour) (Film Scope) (Hindi), 35 mm.—India.	Mehboob Productions Private Ltd., Hill Road, Bandra, Bombay 50.	Mehboob Productions Private Ltd., Hill Road, Bandra, Bombay 50.	U 36874 1-11-62	With endorsement This Certificate was endorsed on 12th February, 1963.	

Endorsement—
No. B/35634
Film—"Son of India" (Hindi)
U-Cert. No. 36874 of 1st November, 1962.

Alterations under Rule 34
Added—
Reel III—Gopal going to fetch water and the scene at Rai Sahab's residence. Rai Sahab clears misunderstanding existing between him and his daughter—14.20 metres.
Reel IV—J. B.'s blackmailing Rai Sahab in connection with breaking the romance between the Hero and Kamla—45.11 metres.
Length of additions—89.31 metres.
Actual length of the film after the aforesaid alterations will be—4531.00 metres.

ENDORSEMENTS

1. Endorsement—
No. B/36670
Film—Banking For Co-operatives.
U-Cert. No. 36054 of 27th June 1962.
This certificate is valid also for the Hindi, Marathi, Gujarati, Tamil, Telugu, Bengali, Kannada, Malayalam and Oriya versions of the film. Actual length of the film remains unaltered.
This certificate was endorsed on 15th February, 1963.

2. Endorsement—
No. B/36217
Film—World By Night No. 2 (Teehvirama) (Colour).
A-Cert. No. 1348 of 15th January 1963.
Actual length of the film after the deletions specified in the endorsement dated 15-1-1963 will be 2787 metres in eleven reels.
This certificate was endorsed on 15th February, 1963.

3. Endorsement—
No. B/36652
Film—Valiant Daughters of Gujarat.
U-Cert. No. 37451 of 7th January 1963.
This certificate is valid also for Hindi and Gujarati versions of the film in colour. Actual length of the film remains unaltered.
This certificate was endorsed on 15th February, 1963.

CORRECTION

Endorsement—
No. B/36347
Film—Good Grooming (Colour).
U-Cert. No. 37422 of 5th January 1963.
Correction—
This language of the film given on face of the certificate may be read as "English and Bengali" instead of "Hindi and Bengali" as wrongly declared by the applicant.
This certificate was endorsed on 11th February, 1963.

CALCUTTA

1/4301	"Historical Buildings of Esfahan" (Coloured) (English) 16 mm.—Iran.	181(1)	Iranian Embassy, New Delhi	Audio Visual Service of Fine Arts Administration Government of Iran.	U 35615 11-2-63
1/4305	"Esfahan-A City of Art" (Colour) (English), 16 mm.—Iran.	161(1)	Do.	Parsa Film Co. Teheran ..	U 35616 11-2-63
1/4300	"Teheran-Capital City of Iran" (Coloured) (English), 16 mm.—Iran.	181(1)	Do.	Do.	U 35617 11-2-1963
1/4307	"State Visit To Iran of Her Majesty Queen Elizabeth II" (English), 16 mm.—Iran.	201(1)	Iranian Embassy, New Delhi	Iranian Fine Arts Institute (Films Division), Government of Iran.	U 35618 11-2-63
1/4308	"A Prince Is Born" (English), 16 mm.—Iran.	101(1)	Do.	Do.	U 35619 11-2-63
1/4309	"The Iranian New Year" (English), 16 mm.—Iran.	32(1)	Do.	Do.	U 35620 11-2-63
1/4310	"Our Young Prince, Teheran Spring of 1962" (English), 16 mm.—Iran.	32(1)	Do.	The Cinematographic Centre State Secretariat for Fine Arts.	U 35621 11-2-1963
1/4314	"A Campaign Full of Horse Power" (Coloured) (English), 16 mm.—India.	125(1)	Candida Films, 11/C, Free School St., Calcutta 16.	Candida Films, 11/C, Free School St., Calcutta 16.	U 35622 15-2-63

1	2	3	4	5	6	7
C/4317	"Amaderi Bhai Bone" (Bengali), 35 mm.—India.	395(1)	M/s. Padapith, 119-B, Circular Garden Reach Road, Calcutta 23.	S. Sorajuddin 119-B, Circular Garden Reach Road, Calcutta 23.	U 35623 15-2-63	
C/4320	"Shisu Shahid" (Bengali), 35 mm.—India.	319(1)	Ashutosh Nag, 4, Babu Ram Ghose Road, Calcutta 40.	Ashutosh Nag, 4, Babu Ram Ghose Road, Calcutta 40.	U 35624 15-2-63	
C/4321	"Our Delta Project Part II" (English), 35 mm.—India.	580(2)	The Film Producers Orissa, Cuttack 3.	The Film Producers Orissa, Cuttack 3.	U 35625 15-2-63	
M/2997	"Kriahnarjuna. Yudhu" (Kannada), 35 mm.—India.	4561(17)	Vijaya Enterprises, 2 & 3, Arcot Road, Madras 26.	Vijaya Enterprises, 2 & 3, Arcot Road, Madras 26.	U 35422 12-2-63	
M/2998	"Dharmam Thalai Kaakkum" (Tamil, 35 mm.)—India.	4370-48(18)	Devar Films, 1, Sadullah St., Madras 17.	Devar Films, Sadullah St., Madras 17.	U 35423 16-2-1963	With triangle mark.
<p>Endorsement on Certificate No. 35423-U dated the 16th February, 1963—issued to the film 'Dharmam Thalai Kaakkum' (Tamil—35 mm. B. & W.) Length as in the application—4803.02 metres.</p> <p><i>Cuts—</i></p> <ol style="list-style-type: none"> 1. Reel 4—Reduce the car hold-up and highway robbery to a suggestion—3.05 metres. 2. Reel 5—Reduce the scene between Sadanandam and Millika to suggestion, deleting all dialogues of him as a married man whose wife had consented to his re-marriage—7.32 metres. 3. Reel 7—In the doctor's consulting room, delete Sadanandam introducing Mallika and Mani's family and friend. (Sound only; replacement approved)— 4. Reel 7—Delete Sadanandam's remark that it was matter of girl and the doctor would give good treatment—2.13 metres. 5. Reel 8—Song 4—Delete Picture of Chandran embracing Sivakami and lifting her down. (Replacement approved 1.22 and 0.61)—0.61 metres. 6. Reel 9—Delete Sadanandam explaining to the Inspector that Mallika was his family and friend. (Sound only; replacement approved)— 7. Reel 11—Delete the scene of Kamakshi objecting to Sadanandam misbehaviour—17.37 metres. 8. Reel 11—Song 6—Delete picture of Chandran and Sivakami in close-up (b) delete her sentence 'A' doctor can go with anybody'—11.89 and 2.44—14.33 metres. 9. Reel 12—Delete Sadanandam telling Mallika that he would show also by his action, but for the fact that he had a frown-up daughter—15.24 metres. <p>Total length of cuts—61.27 metres. Length as in the application—4803.02 metres. Total length of cuts—61.27 metres. Length after cuts—4741.75 metres. Add approved replacements—1.83 metres. Length after replacements—4743.58 metres. Voluntary cuts—173.10 metres. Actual length of the film will be 4570.48 metres in 18 reels.</p>						
M/2998	"Somavara Vrata Mahatm Yam" (Telugu) 35 mm.—India.	4538-77(16)	Aruna Films, No. 140-A Loyds Road, Madras 6.	Aruna films No. 140-A, Loyds Road, Madras 6.	U 35424 16-2-63	

D. L. KOTHARI
Chairman
Central Board of Film Censors

MINISTRY OF INFORMATION AND BROADCASTING

Central Board of Film Censors

PART I

Particulars of Films granted or refused certificates by the Central Board of Film Censors (Regional Office, Bombay) during the week ending 23rd February 1963

Instructions:—B—Bombay; C—Calcutta; M—Madras.

'U' Certified for unrestricted public exhibition.

'A' Certified for public exhibition restricted to Adults i.e. persons who have completed their 18th year.

Application No.	Name of the film with language and country of origin	Length of the film in meter and No. of reels	Name of the person or Co. applying for the certificate with address	Name of the person or Co. who has produced the film with address	Nature of the Certificate granted and No. and date of the certificate issued or date on which it was refused.	Remarks
1	2	3	4	5	6	7
B/36693	Exploring Libya (Colour) (English), 16 mm.—U.S.A.	305(3)	Caltex (India) Private Ltd., Caltex House, Ballard Estate, Bombay 1.	Richard Flinnie	.. U 37704 19-2-63	
B/36547	Period of Adjustment (English) 35 mm.—U.S.A.	3089(11)	Metro Goldwyn Mayer India Ltd., Metro House, M. G. Road, Bombay 1.	Metro-Goldwyn-Mayer	.. U 37705 19-2-63	
B/36692	Men, Ships And Oil (Colour) (English), 16 mm.—U.S.A.	320(3)	Caltex (India) Private Ltd., Caltex House, Ballard Estate, Bombay 1.	Jerard Jaru Camp	.. U 37706 19-2-63	
B/36752	British Movietone News No. 1750 (Colour) (English), 35 mm.—U. K.	198(1)	20th Century-Fox Corp. (India) Private Ltd., Metro House, M. G. Road, Bombay 1.	British Movietone News Ltd.	U 37707 20-2-63	
B/36732	Metro News Vol. 308, 35 mm.—U.S.A.	304(1)	Metro Goldwyn Mayer India Ltd., Metro House, M. G. Road, Bombay 1.	Metro-Goldwyn-Mayer	.. U 37708 20-2-62	Valid for English, Hindi and Bengali versions.
B/36658	A Conversation with President Kennedy (English), 16 mm.—U.S.A.	645(2)	United States Information Service, 16-Queen's Road, Bombay 1.	U. S. Information Agency	.. U 37709 20-2-63	
B/36666	Dynamic Sales Management (Colour), (English), 16 mm.—U.S.A.	244(2)	National Productivity Council, 11-A, Janpath, New Delhi.	Wilding Picture Productions Inc.	U 37710 20-2-63	
B/3667	Men In Danger (English, 16 mm.—U. S. A.	183(1)	Do.	GPO Film Unit	U 37711 20-2-63	
B/36669	Career of Salesman (English) 16 mm.—U.S.A.	137(1)	Do.	Harry Foster	U 37712 20-2-63	
B/36755	Indian News Review No. 750 35 mm.—India.	280(1)	Films Division, Government of India, 24-Peddar Road, Bombay 26.	Films Division, Government of India 24-Peddar Road, Bombay 26.	U 37713 20-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese and Urdu versions.
B/36746	Every Effort Courts—35 mm. India.	43(1)	Do.	Do.	U 37714 20-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese and Urdu versions.

1	2	3	4	5	6	7
B/36429	Sword of The Conqueror, 2737(11) (Colour) (Cinemascope) (English), 35 mm.—France dubbed in U. S. A.	20th Century-Fox Corp. (India) Private Ltd., Metro House, M. G. Road, Bombay 1.	A Titanus Production	..	U 37715 20-2-63	With triangle mark.
Endorsement— No. B/36429 Film—"Sword of The Conqueror" (Cinemascope) (Colour) Length applied—2824 metres. U-Certificate No. 37715 of 20th February 1963. Delete— Reel V, IX, XI—Near views of direct hits of lances, swords and arrows—31.51 metres. Reel III—Near-view of soldier with bleeding eyes—1.44 metres. Reel X—In the scene showing Rosmunda drinking from her father's skull, the close-up of the skull—5.94 metres. Reel XII—Shots of drunken soldiers embracing girl-prisoners and of a girl being suggestively lifted up by a soldier—16.45 metres. Shot of Albino falling over Rosmunda and kissing her forcibly after wresting the knife from her hand.—12.50 metres. Reduce— Reel III—To a flash the scene of torture of a man hanging upside down and being flogged—5.09 metres. (Length retained—.61 metre) Reel V—To a mere flash the shot of a dead body of Falisco with bleeding wounds—2.82 metres. (Length retained—.52 metre.) Reel VI—Shots of Rosmunda's child in prison as also his crying—10.97 metre. (Length retained—10.97 metre). Length of deletions—86.72 metre. Actual length of the film after the aforesaid deletions will be 2737 metres.						
B/36430	Trailer of "Sword of The Conqueror" (Cinemascope) (Colour) (English), 35 mm.—France dubbed in U.S.A.	45(1) 1.	20th Century-Fox Corp. (India) Private Ltd., Metro House, M. G. Road, Bombay	A Titanus Production	..	U 37716 20-2-63 With triangle mark.
Endorsement— No. B/36430 Trailer of "Sword of the Conqueror" (Cinemascope) (Colour) Length applied—61 metres. U-Cert. No. 37716 of 20th February 1963. Delete— 1. Shot of a man hanging upside down and being flogged—1.98 metres. 2. Shot of drunken soldiers embracing girls and of a soldier lifting a girl up suggestively—3.46 metres. 3. Shot of Albino lying over and forcibly kissing Rosmunda—8.42 metres. Reduce— 4. To a flash the prolonged kiss between Rosmunda and Amalchi—2.28 metres. (Length retained—.45 metre.) Length of deletions—16.14 metres. Actual length of the Trailer after the aforesaid deletions will be 45 metres.						
B/36719	Family Album 35 mm.—India	31(1)	Bomas Limited, C/o United Film Arts, 46-Caswaji Patel Street, Bombay 1.	S. Sukhdev, United Film Arts, 46-Caswaji Patel Street, Bombay 1.	U 37717 20-2-62	Valid for English, Hindi, Tamil, Telugu, Bengali, Kannada, Malayalam and Assamese versions.
B/36699	Crown of Loveliness Colour, 35 mm.—India.	31(1)	Bomas Limited, Steelerote House, Dushaw Wachha Road, Bombay.	Durga Khote Productions, India House, 1st Floor, Bombay 1.	U 37718 20-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Kannada, Malayalam & Assamese versions.
B/36694	The Expert Choice, Colour, (English), 35 mm.—France.	27(1)	Blaze Advertising Private Ltd., Central Bank Building, Bombay.	The Universal Escapement Ltd.	U 37719 20-2-63	
B/36662	To Enrich Mankind, Colour, (English), 16 mm.—U.S.A.	213(2)	National Productivity Council, 11-A, Janpath, New Delhi.	Jam Handy Picture	..	U 37720 20-2-63
B/36684	The Loader, 35 mm.—India.	31(1)	S. Sukhdev, United Film Arts, 46-Casawji Ptel, Road, Bombay 1.	United Film Arts, 46-Casawji Patel Road, Bombay.	U 37721 20-2-63	Valid for Hindi, Tamil, Telugu, Bengali, Malayalam, Assamese & Kannada versions
B/36698	Desh Ki Awaaz, (Hindi), 35 mm.—India.	228(1)	National Education and Information Films Ltd., National House, Apollo Bunder, Bombay 1.	National Education and Information Films Ltd., National House, Apollo Bunder, Bombay 1.	U 37722 20-2-63	
B/36765	Do Raha (Overseas version), Colour, (Arabic), 35 mm.—India.	86(1)	Ama Private Ltd., Canada Building, Hornby Road, Bombay 1.	Ama Private Ltd., Canada Building, Hornby Road, Bombay 1.	U 37723 21-2-63	

1	2	3	4	5	6	7
B/36756	My Mission, 35 mm.—India.	77(1)	Films Division, Govt. of India, 24-Peddar Rd., Bombay 26.	Films Division, Govt. of India, 24-Peddar Rd., Bombay 26.	U 37724 21-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese & Urdu versions.
B/35855	Trailer of "Only For Love", 35 mm.—France.	81(1)	20th Century-Fox Corp. (India) Private Ltd., Metro House, M.G. Road, Bombay 1.	Jacques Reitfeld Productions	U 37725 21-2-63	With triangle mark.
Endorsement— No. B/35855 Trailer of—"Only For Love" (Cinemascope) Length applied—86 m. U-Cert. No. 37725 of 21st February, 1963. Delete— (1) Shot of Sophie embracing Alain after the gas explosion; (2) From Alain's dialogue addressed to Sophie and from its English sub-title the underlined words—"Your eyes, mouth.....and all the rest".—5.26 m. Actual length of the Trailer after the aforesaid deletions will be—81 metres.						
B/36767	The Portrait of A Great Enterprise, Colour, 16 mm.—Italy.	721(1)	Politeama Information, Service, New Delhi.	Documenta Films	U 37726 22-2-63	
B/36766	The Giant of Ravenna, Colour, (English), 16 mm.—Italy.	454(2)	Do.	Do.	U 37727 22-2-63	
B/36928	Spotlight On Vietnam, (English), 16 mm.—U.S.A.	111(1)	United States Information Service, 16-Queen's Road, Bombay 1.	U.S. Information Agency	U 37728 23-2-63	With triangle mark.
Endorsement— No. B/36928 Film—"Spotlight On Vietnam" (English), 16 mm. Length applied—113 m. U-Cert. No. 37728 of 23rd February 1963. Delete— 1. The words "...whose rulers would impose their will upon the Republic to the South" as spoken with reference to the People's Republic of (North) Vietnam.—0.69 m. 2. The words 'Vietnamese in hundreds of thousands have fled from the north, leaving all they owned behind.—1.42 m. Length of deletions—2.11 metres. Actual length of the film after the aforesaid deletions will be—111 metres.						
B/36747	Your School Safety Patrol, Colour, (English), 16 mm.—U.S.A.	155(1)	United States Information Service, 16-Queen's Road, Bombay 1.	Calvin Production Inc.	U 37729 23-2-63	
B/36750	Freeway Driving Is Different, Colour, (English), 16 mm. — U.S.A.	159(1)	Do.	Do.	U 37730 23-2-63	
B/36539	Trailer of "Whatever Happened To Baby Jane, (English), 35 mm.—U.S.A.	55(1)	Warner Bros. First National Pictures Inc., 42-Queen's Road, Bombay 1.	The Associates & Aldrich Co. Inc.	U 37731 23-2-63	With triangle mark.
Endorsement— No. B/36539 Trailer of "Whatever Happened to Baby Jane" Length applied—63 m. U-Cert. No. 37731 of 23rd February, 1963. Delete— 1. All shots of pictures of a doll with broken head wherever they occur, retaining only those shots on which the sub-titles have been superimposed —5.84 m. 2. Shot of Jane kicking Blanche.—2.36 m. Length of deletions—8 m. Actual length of the Trailer after the aforesaid deletions will be—55 m.						
B/36340	Advise And Consent, Cinemascope), (English), 35 mm.—U.S.A.	3,786(16)	Columbia Films of India Ltd., Metro House, M.G. Road, Bombay 1.	Otto Preminger	A 1359 21-2-63	With endorsement.
Endorsement— No. B/36340 Film—"Advise And Consent" (Cinemascope), (Panavision) U-Cert. No. 1359 of 21st February, 1963. Exemptions under Rule 34— Deleted— Reel III—The scene showing the Indian Ambassador at the Washington social party, deleting his dialogue pertaining to the Indian Government's stand in the matter of controversial nomination. —22.86 metres. Actual length of the film after the aforesaid alterations will be—3,763 m.						

1	2	3	4	5	6	7
B/35856	Only For Love (Cinemascope), 35 mm.—France.	2,275(0)	20th Century Fox Corp. (India) Private Ltd., Metro House, M.G. Road, Bombay 1.	Jacques Roitfeld Productions	A 1360 21-2-63	French with English sub-titles. With triangle mark.

Endorsement—
 No. B/35856
 Film—"Only For Love" (French with English sub-titles) (Cinemascope)
 Length applied—2,975 metres.
 A-Cert. No. 1360 of 21st February, 1963.

Delete—
 Reel I—Remark of Philippe's assistant addressed to Sophie "Here are your pants".—1.03 m.
 Reel III—In the scene between Alain and Sophie after the gas explosion in the kitchen, —
 (i) Shot of Sophie in scanties rushing towards Allan—7.31 m.
 (ii) Shot of Alain caressing her bare thigh; (iii) Shot of Sophie pulling her shirt over her head while embracing and (iv) Sophie's remark while embracing Allan; "You are naked".—9.14 m.
 Reel IV—The English sub-title along with the remark of Philippe's assistant—addressed to Sophie— "You have got to get rid of that S.O.B." 2.53 m.
 Reel V —In the train scene, shot of Sophie taking off her dressing gown, of her bare thighs while climbing to the upper berth and of her exposed bust when she is bending over her berth.—14.03 m.
 Alien's remark to Sophie—"Let's neck"—1.04 m.
 Reel VII—In the hotel-room scene, near views of Sophie's exposed thighs before Alain kisses her in bed.—4.57 m.
 Reel IX—From Philippe's dialogue addressed to Sophie, "He has only one idea-to hop into bed with you "referring to Alain". —2.33 m.
 In the scene between Alain holding the shot-gun and Sophie all shots of Sophie undressing herself beginning with his French dialogue and the English sub-title "Undress upto the top-angle shot of their heads while embracing.
 Length of deletions—90.55 m.
 Actual length of the film after the aforesaid deletions will be—2,275 mm.

Alterations under Rule 31—

B/36765	Do Raha, Overseas Version, 86(1) Colour, (Arabic), 35 mm.—India.	80(1)	Ama Private Ltd., Canada Building, Hornby Road, Bombay 1.	Ama Private Ltd., Canada Building, Hornby Road, Bombay 1.	U 37723 21-2-63	This certificate was endorsed on 21st February 1963.
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Endorsement—
 No. B/36765
 Film—"Do Raha"
 U-Cert. No. 37723 of 21st February, 1963.

Alterations under Rule 31—
 This certificate is also valid for exhibition of each of the two prints of the film in Arabic with different pack shots. Actual length of each of the two prints will be 86 m. and 82.30 m. respectively.
 This certificate is also valid for the English version of the film with a different pack shot.—10.21 m. in length. The actual length of this version will be—82.30 m.

MADRAS

M-2999	Manthiri Kumaran, (Tamil), 35 mm.—India.	4517.00 (17)	Vittal Productions, 63-G, Koil St., Purasawakkam, Madras	Vittal Productions, 63-G, Koil Street, Purasawakkam, Madras 7.	U 35425 18-2-63	
M-3000	Savathi Koduku (Telugu), 35 mm.—India.	4429.00 (18)	Naveena Chitra, 13-Saravana Mudaliar St., Madras 17.	Naveena Chitra, 13-Saravana Mudaliar Street, Madras 17.	U 35426 19-2-63	With triangle mark.

Endorsement on Certificate No. 35426-U, dated 19th February, 1963, issued to the film 'Savathi Koduku' (Telugu)—35 mm., B. & W.—

Length as in the application—4,438.54 metres.
 Cuts—
 1. Reel 3—Song 2—Delete shots of Seshu and Janaki embracing each other in mid-close-ups and mid-close-ups. 5.17 (Approved replacement—5.17 metres).
 2. Reel 4—Delete Chalmohan saying he is like Swami Vivekananda—0.01.
 3. Reel 7—Delete shots of the fat policeman chasing Chalmohan in vain.—3.05 Metres.
 4. Reel 7—Delete the panning shot of the drink bottles.—1.83 metres.
 5. Reel 8—Delete Chalmohan's description 'Temporary son-in-law'—2.75.
 6. Reel 10—Song 5—Delete the entire picture of Vanaja in tight pants. 106.68 (Re-taken picturisation approved.—106.68 m).
 7. Reel 12—Song 6—Delete (a) the entire text of the song, and (b) from the picturisation, delete shots of (i) Vanaja jerking her bust and swaying her hips; (ii) indications in the picture that Vanaja's attendant is trying to take money, Vanaja kissing the currency notes and swooning. (Replacement of text and picture approved—106.68).
 8. Reel 13—Delete Seshu's reference to Gundaraya as 'Court Gunda'— 0.01.
 Total length of cuts—227.98 metres.
 Length as in the application—4,438 metres.
 Total length of cuts—227.98 metres.
 Length after cuts—4,210.56 metres.
 Add approved replacements—218.53 metres.
 Actual length of the film will be—4,429.00 metres in 18 Reels.

M-2981	Arivall (Tamil), 35 mm.—India	4568.03 (16)	A.T.K. Productions, 75/5, Veeraperumal Koil Street, Madras 4.	A.T.K. Productions, 75/5, Veeraperumal Koil Street, Madras 4.	U 35427 19-2-63	
M-3009	Extensor Many Tailed Operation (Kodachrome), (Silent, English title), 16 mm.—India.	142.63 (1)	The Medical Officer-in-Charge Leprosy Centre, Polambakkam, Madras.	The Medical Officer-in-Charge Leprosy Centre, Polambakkam, Madras.	A 215 19-2-63	Classified as Pre-dominantly Educational.
M-3009	Tibialis Posterior Transplant (Kodochromo), (Silent, English title), 16 mm.—India.	32.91 (1)	Do.	Do.	A 216 19-2-63	Do.
M-3005	Trailer of "Manthiri Kumaran" (Tamil), 35 mm.—India.	147.21 (1)	Salem Shanmuga Films, Mariyamman Koil Street, Gugai, Salem 6.	Salem Shanmuga Films, Mariyamman Koil Street, Gugai, Salem 6.	U 35428 20-2-63	

1	2	3	4	5	6	7
M-3006	Trailer of "Ayirankalathu-payiru" (Tamil), 35 mm.—India.	30.48 (1)	Master Pictures, 14-Besant Road, Madras 14.	Master Pictures, 14-Besant Road, Madras 14.	U 35429 20-2-63	
M-3002	Saku Magalu, (Kannada), 35 mm.—India.	4,536.63 (17)	Padmini Pictures, 15-Balakrishna Road, Madras 4.	Padmini Pictures, 15-Balakrishna Road, Madras 4.	U 35430 21-2-63	
M-3003	Nithya Kanyaka, (Malayalam) 35 mm.—India.	4,472.02 (17)	Saravanabava and Unity Pictures, 20-B, Greenways Road, Madras 28.	Saravanabava and Unity Pictures, 20-B, Greenways Road, Madras 28.	U 35431 21-2-63	With triangle mark.

Endorsement on Certificate No. 35431-U, dated 21st February, 1963, issued to the film 'Nithyakanyaka' (Malayalam), 35 mm—B. & W.
Length as in the application—4,572.00 Metres.

- Cuts—
- 1. Reel 1—Delete shots of Lata in close-up and mid-close-up, camera focussed on her bust.—6.09 Metres.
 - 2. Reel 2—Delete shot of Lata in close-up when she is stitching.—4.56 Metres.
 - 3. Reel 5—Delete the side-angle shot of Nalini with her bust in close-up.—2.43 Metres.
 - 4. Reel 7—Reduce to a bare suggestion the attempt of Jani to assault Nalini.—1.52 Metres.
 - 5. Reel 8—Song 3—Delete the shots where Lata exposes her bust—(a) reflected in the mirror; (b) bending over the well; (c) sitting on the stairs 2.13 Metres. (Approved replacement—2.13 metres).
 - 6. Reel 10—Delete Lata exposing her bust where Appu Menon declines milk.—16.45 Metres.
 - 7. Reel 14—When Ravi discloses his love for Lata to Vasu Kurup, delete all dialogues suggesting Kurup promising Lata to Ravi.—18.34 Metres.
 - 8. Reel 15—Reduce to a minimum the dialogue between Ravi, and Vasu Kurup, deleting all indirect references to Vasu as and man having married Lata, and Vasu prompting Ravi to go to Lata whenever it is possible—20.71 Metres.
 - 9. Reel 16—Reduce the dialogues between Ravi and Lata when she gives payasam, deleting all proposals by Ravi for a life of pleasure with Lata—16.76 Metres.
 - 10. Reel 17—Delete all suggestion (a) in Vasu's letter which is read; (b) Suku's dialogue, that Ravi and Lata should get married and live as man and wife.—12.22 Metres.
- Total length of cuts—101.21 Metres.
Length as in the application—4,572.00 Metres.
Total length of cuts—101.21 Metres.
Length after cuts—4,470.79 Metres.
Add approved replacements—2.13 Metres.
Actual length of the film will be—4,472.92 metres in 17 Reels.

M-3001	Grahasti, (Hindi), 35 mm.—India.	4,397.65 (17)	Gemini Arts Private Ltd., 23-Edward Elliotts Road, Madras 4.	Gemini Arts Private Ltd., 23-Edward Elliotts Road, Madras 4.	U 35432 23-2-63
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- Alterations under Rule 34—
- M-2964/34/503 Hamrahi (Hindi), 35 mm.—India.
- 264.56 (3) Additions & 258.47(2) Voluntary deletions.
- Prasad Productions (P) Ltd., Madras 17.
- Prasad Productions (P) Ltd., Madras 17.
- Certificate No. 35408-U, dated 8-1-63 endorsed on 18-2-63.

Endorsement No. 3 under Rule 34 on certificate No. 35408-U, dated 8th January, 1963, issued to the film "Hamrahi" (Hindi), 35 mm.—B. & W.—
Length as per endorsement No. 2 of 23rd January, 1963, —4,271.77 Metres.
Voluntary deletions—258.47 metres.
Length after voluntary deletions—4,013.30 metres.
Length proposed as additions under Rule 34—264.56 Metres.
Length after the above alterations—4,277.86 Metres.

- Cut—
- Reel 17—Reduce to a bare suggestion the drinking scene of Hanuman.—19.20 metres.
The actual length of the film after the voluntary deletions and approved additions will be—4,258.66 metres in 17 Reels.

D. L. KOTHARI

Chairman

Central Board of Film Censors

PART I
MINISTRY OF INFORMATION AND BROADCASTING

Central Board of Film Censors

Particulars of Films granted or refused certificates by the Central Board of Film Censors (Regional Office, Bombay) during the week ending 2nd March 1963

Instructions:—B—Bombay; C—Calcutta; M—Madras.

'U' Certified for unrestricted public exhibition.

'A' Certified for public exhibition restricted to Adults i.e. persons who have completed their 18th year.

Application No.	Name of the film with language and country of origin.	Length of the film in feet and No. of reels,	Name of the person or company applying for the certificate with address.	Name of the person or company who has produced the film with address.	Nature of the certificate granted and No. and date of certificate issued or date on which certificate was refused,	Remarks.
1	2	3	4	5	6	7
B/36749	Emergencies In The Making (Colour) (English) (16 mm.) (U.S.A.).	133(1)	United States, Information Service, 16-Queen's Road, Bombay 1.	Calvin Production Inc.	U 37732 25-2-63	
B/36748	A Day In The Life Of California Highway Patrolman (Colour) (English) (16 mm.)—(U.S.A.)	168(1)	Do.	California Highway Patrol	U 37733 25-2-63	
B/36768	Trailer of "Chandrashekhar Azad (Hindi) (35 mm.)—(India).	81(1)	Kwatra Films, 206 Famous Cine Bldg., Mahalaxmi, Bombay 11.	Kwatra Films, 206, Famous Cine Bldg., Mahalaxmi, Bombay 11.	U 37734 27-2-63	
B/36797	Indian News Review No. 751 (35 mm.)—(India).	199(2)	Films Division, Govt. of India, 24-Pedder Road, Bombay 26.	Films Division, Govt. of India, 24-Pedder Road, Bombay 26.	U 37735 27-2-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese & Urdu versions.
B/36793	Folk Dances Of Saurashtra (Colour) (35 mm.)—(India).	362(2)	Do.	Do.	U 37736 27-2-63	Do.
B/36796	Letter From The Front (35 mm.)—(India).	145(1)	Do.	Do.	U 37737 27-2-63	Do.
B/36795	Pause and Think (35 mm.) (India).	303(1)	Do.	Do.	U 37738 27-2-63	Do.
B/36794	A proud Tradition (35 mm.) (India).	90(1)	Do.	Do.	U 37739 27-2-63	Do.
B/36762	Zoo (English) (16 mm.)—(Netherlands).	122(1)	Consulate General of the Netherlands, 208, Bazargate, Street, Bombay 1.	Bert Haanstra.	U 37740 27-2-63	Do.
B/36745	Uitzicht Op De Hemel (Promise of Heaven) (Colour) (16 mm.) (Netherlands).	122(1)	Do.	Multifilm	37741 27-7-63	No Dialogue or Commentary.
B/36744	For Better Living—Dutch Contractors At Work (English) (16 mm.)—(Netherlands).	229(1)	Do.	Viafilm, Amsterdam,	U 37742 27-2-63	
B/36743	The Third Tuesday In September, (Colour) (English), (16 mm.)—(Netherlands).	122(1)	Do.	Polygoon-Profilti Production.	U 37743 27-2-63	
B/36760	Roop Ki Bahar (Colour) (Hindi) (35 mm.)—(India).	15(1)	B.R. Films, 4, Chinoy Colony, Juhu Road, Bombay 54.	Chopra Films, Kardar Studios, Parel, Bombay 12.	U 37744 27-2-63	
B/36761	Saundarya Ka Prabhat (Colour) (Hindi) (35 mm.)—(India).	15(1)	Do.	Do.	U 37745 27-2-63	
B/36753	Film Journal No. 2, (English) (35 mm.)—(India).	294(1)	Ama Private Ltd., Canada Bldg., Hornby Road, Bombay 1.	Ama Private Ltd., Canada Bldg., Hornby Road, Bombay 1.	U 37746 27-2-63	

1	2	3	4	5	6	7
B/36622	Trailer of Corridors of Blood (English) (35 mm).—(U.K.)	23(1)	Metro-Goldwyn-Mayer India Ltd., Metro House, M.G. Road, Bombay 1.	John Croydon.	U 37747 27-2-63	
B/36807	British Movietone News No. 1760 (Partly in Colour) (English) (35 mm).—(U.K.)	210(1)	20th Century-Fox Corp. (India) Private Ltd., Metro House, M.G. Road, Bombay 1.	British Movietone Ltd.	U 37748 28-2-63	
B/36802	Metro News Vol. 309 (35 mm).—(U.S.A.)	301(1)	Metro Goldwyn Mayer India Ltd., Metro House, M.G. Rd., Bombay 1.	Metro Goldwyn Mayer	U 37749 28-2-63	Valid for English, Hindi & Bengali versions.
B/36579	Gay Purree (Colour) (English) (35 mm).—(U.S.A.)	2326(1)	Warner Bros. First National Pictures Inc., 42-Queen's Bombay 1.	UPA Pictures Inc.	U 37750 28-2-63	
B/36516	Gehra Daag (Hindi) (35 mm) —(India).	4389(16)	O.P. Ralhan, 217-C, Famous Cine Bldg., Mahalaxmi, Bombay 11.	O.P. Ralhan, 217-C, Famous Cine Bldg., Mahalaxmi, Bombay 11.	U 37751 28-2-63	With endorsement.
<i>Endorsement—</i> No. B/36516 Film—Gehra Daag (Hindi). U-Cert. No. 37751 of 28-2-1963.						
<i>Alterations under Rule 34.</i>						
<i>Deleted—</i>						
<i>Reel III.</i> —The shot of the man in the audience elbowing the girl sitting next to him—1·22 m (Replaced with approved shots 1·22 m).						
<i>Reel VII.</i> —The shot of Sunder and Sundari holding each other's hand suggestively along with his remark "Suno to!" 3·5 m.						
<i>Reel VIII.</i> —In the folk-dance sequence, shots of arching by the principal dancer. Also Close-up of the emphasised bust of Shobha at the end—5·18 m (Replaced with approved shots—5·18 m.						
<i>Reel X.</i> —Shots of children crying and telling Shankar: "Mama hamari jaan mat lo"—2·74 m.						
<i>Reduced—</i>						
<i>Reel XII.</i> —Shots of crying of Usha and the children when she is lying seriously ill—3·66 m.						
<i>Length of deletions</i> 16·30 m.						
<i>Length of approved replacements</i> 6·40 m.						
<i>Actual length of the film after the aforesaid alterations will be</i> 4379 m.						
B/36798	Trailer of Bandini (Hindi) (35 mm).—(India).	98(1)	Bimal Roy Productions, Mohan Studios, Andheri, Bombay.	Bimal Roy Productions, Mohan Studios, Andheri, Bombay.	U 37752 28-2-63	
B/36659	Trailer of Talwar Ki Jhankar (Colour) (Hindi) (35mm).—(U.S.S.R.)	81(1)	Sovexport film, 103-A Lower Colaba Road, Bombay 5.	Mosfilm Studios.	U 37753 2-3-63	
B/36828	Angels In Uniform (35 mm) (India).	354(2)	Films Division, Govt. of India, 24-Peddar Road, Bombay 26.	Films Division, Govt. of India, 24-Peddar Road, Bombay 26.	U 37754 2-3-63	Valid for English, Hindi, Tamil, Telugu, Bengali, Gujarati, Marathi, Kannada, Malayalam, Punjabi, Oriya, Assamese & Urdu versions.
B/36792	Stellar Brothers (Zvezdnie Bratja) (Colour) (English) (35 mm).—(U.S.S.R.)	1834(7)	Consulate General of the USSR in Bombay, 42 Nepeansea Road, Bombay 6.	Moscow Popular Science Film Studio.	U 37755 2-3-63	
B/36770	Tazgi Ki Rhimjhimwala (35 mm).—(India).	15(1)	Indian National Pictures Ltd., National House, Apollo Bunder, Bombay 1.	Indian National Pictures Ltd., National House, Apollo Bunder, Bombay 1.	U 37756 2-3-63	Valid for Hindi & Bengali versions.
B/36777	Dular Bhari Duniya (Colour) (Hindi) (35 mm).—(India).	23(1)	Do.	Do.	U 37757 2-3-63	
B/36763	Princely Possession (Colour) (English) (35 mm).—(India).	30(1)	Hunnar Films, Nanabhay Mansion, Sir P.M. Road, Bombay 1.	Hunnar Films, Nanabhay Mansion, Sir P.M. Road, Bombay 1.	U 37758 2-3-63	
B/36736	Safe As You Think (English) (16 mm).—(U.S.A.)	295(3)	National Education & Information Films Ltd., National House, Apollo Bunder, Bombay 1.	Sound Masters Inc.	U 37759 2-3-63	
B/36739	Experiment (English) (16 mm).—(U.S.A.)	127(2)	Do.	Do.	U 37760 2-3-63	
B/36735	Easier Way (English) (16 mm).—(U.S.A.)	190(2)	Do.	Do.	U 37761 2-3-63	

1	2	3	4	5	6	7
ALTERATIONS UNDER RULE 34						
B/36516	Gehra Daag (Hindi) 35 mm) — —(India).	4389(1)	O.P. Ralhan, 217, C Famous Cine Bldg., Mahalaxmi, Bombay 11.	O.P. Ralhan, 217-C, Famous Cine Bldg., Mahalaxmi, Bombay 11.	U 37751 28-2-63	With endorsement. This certificate was endorsed on 28th February 1963.

Endorsement
No. B/36516
Film—Gehra Daag (Hindi).
U-Cert. No. 37751 of 28-2-1963.

Alterations under Rule 34.

Deleted—

Reel I.—Fight scene 4·53 m.
Court scene: dialogue of Judge etc 13·72 m.
Reel III.—Shot showing exterior of the shop 2·43 m.
Entry of Mother of Shobha in hostel 14·32m.
Reel VI.—Scene between Shankar and his younger sister regarding knitting a sweater etc. 15·24 m.
Reel VII.—Tonga shot: from where Shankar gets into the tongs upto Ratnamala's house exterior 5·49 m.
Reel IX.—Talk between mother of Shobha and her sister 15·85 m.
Scene at the platform (reduced) 4·57 m.
Scene of the groom's party coming to see Asha the bride-to-be and the scene between Shankar and Shobha in the exterior 30·48 m.
Asha sitting in bridal dress and her friends teasing her 5·49 m.
Reel XIII—Tun Tun's arrival at Usha's house with the letter 2·44 m.
Length of deletions 114·61 m.
Actual length of the film after the aforesaid alterations will be 4264 m. in 15 reels.

MADRAS

M-3004	Dil Ek Mandir (Hindi) (35 mm.)—(India).	4265·50 (16).	Chithralaya, 39, North Boag Road, Madras 17.	Chithralaya, 39, North Boag Road, Madras 17.	U 35433 25-2-63	
M-3008	Vanambadi (Tamil) (35 mm). —(India).	4455·00 (18).	Kannadhasan Productions, No. 39, Usman Road, Madras 17.	Kannadhasan Productions, No. 39, Usman Road, Madras 17.	U 35434 27-2-63	With triangle mark.

Endorsement on certificate No. 35434 U dated 27th February, 1963 issued to the film 'VANAMBADI' (Tamil) 35 mm B. & W.
Length as in the application 4497·00 metres.

Cuts—

1. Reel 1—In the Zamindar's house, delete (a) the suggestion that Sundar amurthy was procuring Maena; (b) shots and dialogues of the Zamindars, attempted assault on Meena, leaving only the suggestion at the end. 19·00
2. Reel 10—Delete Gopal's sentence that he can do "puratchi" but his wife should not, and she should commit suicide by falling in a river or tank' —6·00.
3. Reel 12—(a) Song 7—Delete all the shots of the dancer in close-up and mid-close-up; (b) in the following scene, delete Nityanandam's sentence that the Zamindar was in love with a lowgrade girl but he had thousands of beautiful women; (c) delete the sentence of the Zamindar that his arms had embraced several girls. (Replacement 31 metres for (a)).—43·00.
4. Reel 17—In Sumathi's deposition, delete (a) she did not know on what charge she was arrested and learnt only when she came to the court; (b); her husband threatened her that he would spread the rumour that she was a prostitute. (Approved replacement 15 m. for (b). 20·00.
Total length of cuts—88·00
Length as in the application—4497·00 Metres.
Total length of cuts—88·00 Metres.
Length after cuts—4409·00 Metres
ADD approved replacements—46·00 Metres.
Actual length of the film will be—4455·00 metres in 18 reels.

M-3007	Neengaada Ninaivu (Tamil) (35 mm.)—(India).	4411·00 (15)	Padma Films, 20, Musa Sait Street, Madras 17.	Padma Films, 20, Musa Sait Street, Madras 17.	U 35435 27-2-63	
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ALTERATION UNDER RULE 34.

M-3003/34/ 504.	Nithya Kanyaka (Malayalam) (35 mm.)—(India).	46·63 (1)	Saravanabava & Unlty Pictures, 20-B, Greenways Road, Madras 28.	Saravanabava & Unlty Pictures, 20-B, Greenways Road, Madras 28.	U 35431 27-2-63	This certificate was endorsed on 27th February, 1963.
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Endorsement No. 2 under Rule 34 on Certificate No. 35431 U dated 21st February, 1963-issued to the film 'Nithya Kanyaka' (Malayalam) 35 ' mm.
B. & W.
Addition of 46·63 metres in Reel No. 3 is approved.
The revised length of the film will be—4519·55 metres in 17 reels.

D. L. KOTHARI
Chairman
Central Board of Film Censors